

DEVELOPMENT OF STRATEGIES FOR SUSTAINABLE ACCOUNTING
TEACHERS' PROFESSIONAL COMPETENCY IN HIGHER
VOCATIONAL COLLEGES IN SHAANXI PROVINCE

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A thesis paper submitted in partial fulfillment of the requirements for the Degree of
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ABSTRACT

This research is mixed method. The objectives of this research were as follows: 1) to study the current condition and expected condition of development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province; 2) to develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province; 3) to evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. The sample group of this study includes 186 teachers who participated in the questionnaire survey, 10 experts who were interviewed, and 5 experts who conducted strategy evaluation. The value of IOC was 1.00. The reliability of the questionnaire was obtained using Conbach's Alpha coefficient, with a reliability of 0.868 and a validity of 0.820. The research tools include: 1) Questionnaire; 2) Interview; 3) SWOT and TOWS analysis; 4) Evaluation form. The statistical methods used to analyze the data include percentage, mean, standard deviation, Modified Priority Needs Index (PNI_{modified}) and content analysis.

The results revealed that: 1) The current condition of accounting teachers' professional competency all of which were moderate and the expected were high. 2) The proposed sustainable development strategy comprises four domains — theoretical knowledge, work skills, work attitude, and professional ethics, and includes 45 specific measures. 3) Evaluation results indicate that the strategies are the highest feasible and adaptable.

The research recommends that education reform policies should be supported to promote the transformation of teaching methods. This includes providing training in teaching skills and the application of new technologies, implementing new teaching methods that enable students to apply knowledge in practice, fostering a proactive work attitude among students in an ever-changing external society, and emphasizing professional ethics to promote lifelong learning.

Keywords: Development of Strategies, Sustainable Accounting Teachers, Professional Competency, Shaanxi Province

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บทคัดย่อ

งานวิจัยเป็นการวิจัยแบบผสมผสาน โดยมีวัตถุประสงค์คือ 1) เพื่อศึกษาสภาพปัจจุบันและสภาพที่คาดหวังของการพัฒนาสมรรถนะวิชาชีพอย่างยั่งยืนของอาจารย์สอนบัญชีในวิทยาลัยอาชีวศึกษาชั้นสูงในมณฑลसानซี 2) เพื่อพัฒนากลยุทธ์เพื่อเสริมสร้างสมรรถนะวิชาชีพอย่างยั่งยืนของอาจารย์สอนบัญชีในวิทยาลัยอาชีวศึกษาชั้นสูงในมณฑลसानซี และ 3) เพื่อประเมินความเป็นไปได้และความเหมาะสมของการพัฒนาสมรรถนะวิชาชีพอย่างยั่งยืนของอาจารย์สอนบัญชีในวิทยาลัยอาชีวศึกษาชั้นสูงในมณฑลसानซี กลุ่มตัวอย่างของการวิจัยประกอบด้วยครู 186 คนที่ตอบแบบสอบถาม สัมภาษณ์กับผู้เชี่ยวชาญจำนวน 10 คน และประเมินกลยุทธ์โดยผู้เชี่ยวชาญ 5 คน มีการทดสอบค่าดัชนีวัดความสอดคล้องของแบบสอบถาม (IOC) ระหว่าง 0.67 ถึง 1.00 และทดสอบค่าความเชื่อถือได้คำนวณด้วยสัมประสิทธิ์ Cronbach's Alpha เท่ากับ 0.868 เครื่องมือที่ใช้ในการวิจัยประกอบด้วย 1) แบบสอบถาม 2) การสัมภาษณ์ 3) การวิเคราะห์ SWOT และ TOWS และ 4) แบบประเมินผล สถิติที่ใช้วิเคราะห์ข้อมูล ได้แก่ ร้อยละ ค่าเฉลี่ย ส่วนเบี่ยงเบนมาตรฐาน ดัชนีลำดับความสำคัญของความต้องการที่ปรับปรุง ($PNI_{modified}$) และการวิเคราะห์เนื้อหา

ผลการวิจัยพบว่า 1) สภาพปัจจุบันของความสามารถวิชาชีพของอาจารย์สอนบัญชีอยู่ในระดับปานกลางทั้งหมด และสภาพที่คาดหวังอยู่ในระดับสูง 2) กลยุทธ์การพัฒนาสมรรถนะวิชาชีพอย่างยั่งยืนประกอบด้วย 4 ด้าน ได้แก่ ความรู้ทฤษฎี ทักษะการทำงาน ทศนคติในการทำงาน และจริยธรรมวิชาชีพ รวมทั้งหมด 45 ข้อ และ 3) ผลการประเมินแสดงให้เห็นว่ากลยุทธ์ดังกล่าวมีความเป็นไปได้และความเหมาะสมในระดับสูง

งานวิจัยขอแนะนำว่าภาคการศึกษาควรออกนโยบายเพื่อสนับสนุนการพัฒนาความสามารถวิชาชีพอย่างต่อเนื่องของครูวิทยาลัยอาชีวศึกษาระดับอุดมศึกษาควรรวมยุทธศาสตร์ที่เกี่ยวข้องเข้ากับระบบระเบียบของสถาบันเพื่อส่งเสริมให้ครูพัฒนาความสามารถของตนเองสังคมควรร่วมมือกับสถานศึกษาและจัดหาทรัพยากรที่เกี่ยวข้องให้และครูควรริเริ่มพัฒนาความสามารถครอบคลุมอย่างต่อเนื่องผ่านการเรียนรู้ตลอดชีวิต

คำสำคัญ : การพัฒนายุทธศาสตร์, ครูบัญชี, สมรรถนะวิชาชีพ, มณฑลสำนซี

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Chapter 1

Introduction

Rationale

Against the backdrop of the high-quality development of global education, the fourth goal of quality education in the United Nations Sustainable Development Goals clearly states that by 2030, equal access to quality technical, vocational and higher education for all people shall be ensured; the Strategic Plan for Teacher Development 2022-2025 released by UNESCO in 2023 also emphasizes that qualified teachers are the foundation for achieving inclusive, equitable and quality education. Conducting research on the sustainable development of professional competency of accounting teachers in higher vocational colleges is not only a specific practice to align with global education goals, but also can provide Chinese references for the development of vocational education teachers in underdeveloped regions around the world, with important value from a global perspective (Dong, 2022). As the core carrier for cultivating technical and skilled talents, vocational education in higher vocational colleges has high requirements for teachers' professional ethics, professional knowledge, teaching ability and industry practical skills (Feng, 2024). As the core force in cultivating accounting professionals, the sustainable development of accounting teachers' professional competency is directly related to the achievement of the goal of high-quality development of vocational education.

The implementation of the mission of skills training in vocational colleges depends crucially on teachers' professional competency, and how to build a high-quality vocational education teacher team has become a core issue in the development of vocational education (Zeng, 2023). Under the changes of the digital era and the needs of teachers' own career development, it is inevitable for accounting teachers in higher vocational colleges to improve their professional competency. This study can break the limitations of existing macro and unsystematic

research, fill the gap in professionally targeted research, and provide practical guidance for teachers' ability improvement.

Domestic policies attach great importance to the construction of teacher teams in vocational colleges. The "Implementation Plan for Improving the Quality of Vocational

School Teachers (2021-2025)" regards the construction of "double-qualified" teachers as an important fulcrum for vocational education reform. The new version of the "Introduction to Vocational Education Majors" in 2022 also clearly states that accounting majors need to integrate new technologies and connect with the needs of new positions. The new development of vocational education determines the historical inevitability of the sustainable development of accounting teachers' professional competency. Closely following the policy orientation, this study focuses on the pain points in the training of "double-qualified" teachers, and can provide practical paths for policy implementation to promote the in-depth reform of vocational education. At the same time, the difficulties in school-enterprise cooperation restrict the improvement of accounting teachers' competency; some enterprises have low recognition and weak willingness to cooperate with higher vocational colleges (Wang, 2023), leading to teachers' lack of support for practical teaching. This study incorporates school-enterprise collaboration measures to specifically solve this problem.

From a regional perspective, Shaanxi Province is located in northwest China with relatively backward economic development. At present, there are 39 higher vocational colleges offering accounting majors and 1,425 relevant teachers in the province. However, local accounting teachers have obvious imbalances in teaching, practical and other abilities, and the level of sustainable development of their professional competency is weak. This study selects 10 representative colleges and universities as research objects. This study conducts research from 4 dimensions: theoretical knowledge, professional skills, work attitude, and professional ethics. It proposes strategies for the sustainable development of professional competency among accounting teachers in higher vocational colleges in Shaanxi Province,

providing targeted guidance for the improvement of local teachers' ability and facilitating their career development. Meanwhile, it can also offer replicable practical models for similar underdeveloped regions across the country. From the perspective of research status, most domestic relevant studies are macro-oriented, and there is a lack of special and systematic research on the sustainable development of professional competency of accounting teachers in higher vocational colleges in Shaanxi Province (Xiao, 2024), which is difficult to meet the needs of regional development and teachers' growth. In summary, conducting this study against multiple backgrounds can fill research gaps, solve practical difficulties, and has distinct necessity and important value.

This study selects theoretical knowledge, work skills, work attitude, and professional ethics as the research variables. This selection is primarily based on a systematic review and statistical analysis of relevant domestic and foreign literature. Combined with the dual attributes of accounting teachers in higher vocational colleges, who are engaged in both teaching and industry practice, these four dimensions comprehensively cover the core requirements of their professional competency. They effectively address the lack of systematicity in existing research and provide a clear, contextually relevant analytical framework for subsequent analyses of the current status and the formulation of strategies for the sustainable development of professional competency among accounting teachers in higher vocational colleges in Shaanxi Province.

In conclusion, it is necessary to conduct in-depth research on this. Based on this, this study aims to analyze the current condition and expected condition of sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province, develop sustainable strategies to promote the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province, and evaluate the feasibility and adaptability of the strategies. For teachers, they can use these strategies as a regular guideline to identify the gap between their current competency level and the school's target requirements, and reflect on their performance in a timely manner. For higher

vocational colleges, the strategies can enhance the effectiveness of human resource management. For education sector, the strategies can provide strong policy references for formulating vocational teaching development plans.

Research Questions

1. What are the current condition and expected condition of development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province?

2. What are the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province?

3. Are the strategies for development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province feasible and adaptable?

Objectives

1. To study the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

2. To develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

3. To evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Scope of the Research

1. Population and the Sample Group

1.1 Population

Shaanxi Province has 10 prefecture-level cities. Based on geographical location, one vocational college is selected from each city, totaling 10 colleges with 356 accounting teachers.

1.2 Sample Group

Phase 1: The sample size was determined according to the Krejcie and Morgans table (1970), and the samples for this stage of the study were 10 higher vocational colleges of different places and types in Shaanxi Province with 186 accounting teachers, and the sample was selected by using stratified sampling method.

Phase 2: purposive sampling method was used to interview 10 administrators (deans of instruction, department chairs from 10 higher vocational colleges in Shaanxi Province, as a sample, on the strategy of development of sustainable professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. The interviewees must have (1) 10 years of school work, (2) the title of associate professor or above, and (3) be familiar with daily teaching or management work. Through field visits to relevant administrators and purposeful in-depth interviews, the strategy of development of sustainable accounting teachers' professional competency in Shaanxi Province was summarized and generalized.

Phase 3: The number of argumentative experts is taken from 10 higher vocational colleges, and the number of 5 experts is taken by purposive sampling to evaluate the feasibility and adaptability of the development of strategies for sustainable professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. The qualification requirements of the experts are: (1) more than 10 years of involvement in higher vocational education; (2) with the title of associate professor or above; and (3) with rich experience in teaching and management of accounting education.

2. The Variable

2.1 Independent Variable

- 1) Theoretical knowledge
- 2) Work skills
- 3) Work attitude
- 4) Professional ethics

2.2 Dependent Variable

Development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

3. Contents

1) To study the current condition and expected condition of development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. This study takes 356 teachers from 10 representative higher vocational colleges in Shaanxi Province as the research objectives, and selects 186 teachers through stratified sampling method to conduct a questionnaire survey. The research is carried out from four core dimensions: theoretical knowledge, work skills, work attitude and professional ethics. Data are collected by Likert five-point scale and analyzed in combination with relevant indexes. It is found that the overall professional competency of teachers is at a medium level (mean value 3.44), which is different from the high-level expectation. Among them, the demand for improving professional ethics and theoretical knowledge is the most urgent, which provides a basis for the formulation of subsequent strategies. At the same time, SWOT analysis is used to analyze the current condition.

2) To develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. Based on the results of the current condition investigation, combined with TOWS analysis and expert interview strategies, a strategy system covering four core dimensions is constructed, including 45 specific measures. The strategies of each dimension put forward targeted measures such as academic further study and enterprise secondment to address the problems of weak theoretical knowledge, insufficient practical experience and occupational burnout. The formulation of the strategies fully absorbs the suggestions of 10 senior managers from 10 colleges and universities, which not only conforms to the reality of higher vocational accounting education, but also meets the development needs of vocational education reform and the digital intelligence era, ensuring the practicality of the strategies.

3) To evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. Five experts with senior titles or above and more than 15 years of relevant work experience are selected to systematically evaluate the 45 specific strategies by using Likert five-point scale, focusing on the two core dimensions of adaptability and feasibility. The evaluation results show that the average values of feasibility and adaptability of the strategies in the four dimensions are all in the high-level range, indicating that the strategies are suitable for the environment of higher vocational accounting education in Shaanxi Province and easy to implement. The expert evaluation verifies the scientificity of the strategies and provides strong support for subsequent promotion.

4. Time

The research period is from August 2024 to August 2025 and is divided into the following phases.

1) From July to August 2024, submit the first three chapters of the thesis, and defend it in August 2024.

2) From September to December 2024, read the relevant literature at home and abroad, collect data through questionnaires, and analyze the data with the purpose of understanding the current condition and expected condition of professional competency of accounting teachers in higher vocational colleges in Shaanxi Province.

3) From January to March 2025, combined with the previous research, through the method of expert interviews, to develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

4) From April to June 2025, to evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province through expert argumentation.

5) From July to December 2025, summarize the research results, complete the paper and publish the paper.

6) From January to February 2026, complete the thesis revision.

Advantages

1) For teachers, applying the research results of professional competency to the construction of accounting professional teacher teams in higher vocational colleges in Shaanxi Province plays a guiding role in teachers' personal growth and competency improvement. Teachers can use these results as a regular guideline to identify the gap between their current competency level and the school's target requirements, and reflect on their performance in a timely manner.

2) For higher vocational colleges, the research helps colleges gain a clearer understanding of the human resource capacity reserve, enabling more reasonable talent allocation, providing a design plan for teachers' development paths, and building a strong teaching team to enhance the effectiveness of human resource management.

3) For education sector, the research results on teachers' professional competency provide strong policy references for formulating vocational teaching development plans, accounting teacher training programs, and introducing accounting teacher professional certification standards.

Definition of Terms

1. Higher Vocational Colleges

Higher vocational colleges refers to a type of higher education institution and an important part of the vocational education system, mainly cultivating 3-year junior college-level technical and skilled talents with university knowledge and professional skills, and bearing the mission of serving the front-line needs of production, construction, service and management.

2. Teachers in Higher Vocational Colleges

Teachers in higher vocational colleges refers to professionals engaged in teaching, scientific research and educational management in higher vocational colleges, who have professional skills and the ability to integrate theory and practice, and are responsible for cultivating students' professional knowledge, practical skills and necessary professional qualities to meet social and market demands.

3. Teachers' Professional Competency

Teachers' professional competency of accounting majors in higher vocational colleges refers to the comprehensive combination of elements required for teachers engaged in accounting teaching to be competent in their work, integrating theoretical knowledge, work skills and work attitudes, and is influenced by personal, school and social factors.

4. Accounting Teachers' Professional Competency

Accounting Teachers' professional competency in higher vocational colleges refers to the comprehensive ability necessary for accounting teachers to perform accounting education and teaching work, which is an organic combination of theoretical knowledge, work skills, work attitude and professional ethics, reflecting their comprehensive quality in teaching and professional practice.

5. Sustainable Development

Sustainable development refers to a development concept and mode that meets the needs of the present without endangering the ability of future generations to meet their own needs, emphasizing the balance of economy, society and environment; for teachers' professional competency, it means the dynamic and long-term improvement of related abilities.

6. Theoretical Knowledge

Theoretical knowledge refers to the systematic professional knowledge mastered by higher vocational accounting teachers. It not only includes the basic theories and core concepts of accounting disciplines, but also involves interdisciplinary knowledge systems. They should have a solid professional foundation, master the knowledge of accounting professional courses, have an

in-depth understanding of professional knowledge, and pay attention to the connection and reference between disciplines. They should be good at summarizing, form their own learning thinking and methods in the process of learning and teaching, and have the ability to apply knowledge. Teachers should have the ability to continue learning, constantly learn cutting-edge accounting knowledge, understand the development direction of accounting profession, keep pace with the times, and update their knowledge base.

7. Work Skills

Work skills refers to a comprehensive capability system for higher vocational accounting teachers to excel in teaching, research and industry practice, including teaching design, practical operation, scientific research, industry research, teaching management, continuous learning and team cooperation abilities.

8. Work Attitude

Work attitude refers to the psychological tendency and behavioral characteristics shown by higher vocational accounting teachers in professional activities, including a strong sense of responsibility, teamwork awareness, emotional management ability, patience, affinity and the consciousness to encourage students' critical thinking.

9. Professional Ethics

Professional ethics refers to the behavioral norms and moral principles that higher vocational accounting teachers must abide by in their work, including integrity and law-abiding, fairness and impartiality, carefulness and rigor, confidentiality awareness, social responsibility, ethical use of technology and respect for intellectual property rights.

Research Framework

The four factors in the figure, "Theoretical Knowledge", "Work Skills", "Work Attitude", and "Professional Ethics" are derived from the systematic collation and quantitative statistics of relevant research by 12 scholars at home and abroad (including Casey Allen, the German Research Foundation (DFG), He Fengying, etc.)

(as shown in Table 2.1). The study identified these four factors by selecting core dimensions mentioned no less than 6 times: Theoretical Knowledge covers core accounting theories, application of emerging technologies, etc., based on the research on the knowledge system of accounting teachers by Yang Xiaohui (2008), Cao Bingzheng (2008), et al.; Work Skills include teaching, practical, research and other abilities, referring to Hu Yanqin's (2008) competency model for "double-qualified" teachers and Lin Yanhua's (2019) discussion on industry research capabilities; Work Attitude focuses on a sense of responsibility, teamwork, etc., based on He Fengying's (2009) division of individual teacher factors and Shao Miaomiao's (2018) emphasis on teaching reflection; Professional Ethics revolves around integrity, fairness, etc., based on Cao Bingzheng's (2008) requirements for professional ethics and Jing Lian's (2020) research on confidentiality awareness. Finally, a four-dimensional framework covering the core of teachers' professional competency was formed.

The "Develop strategies" section takes the TOWS Matrix Analysis Method proposed by American scholar Heinz Weirich (1982) as the core, and constructs a strategy development system by combining the SWOT Analysis by Kenneth R. Andrews (1971) and the PEST Analysis by Francis E. Aguilar (1967). The study first analyzed the macro environment (politics such as vocational education policies, economy such as school-enterprise cooperation, society such as student needs, and technology such as digital teaching) through PEST Analysis, then sorted out the internal and external advantages and disadvantages of teachers (such as solid theoretical foundation but weak ability in emerging technologies) using SWOT Analysis, and finally completed the strategy matching of "Strengths-Opportunities (SO)", "Strengths-Threats (ST)", "Weaknesses-Opportunities (WO)", and "Weaknesses-Threats (WT)" with the TOWS Matrix. This combined method was identified as the core basis for strategy development because it conforms to the strategic formulation logic of "external first, then internal" and adapts to the actual situation of the sustainable development of accounting teachers' competency in higher vocational colleges in Shaanxi Province.

The determination of "Evaluation strategies" integrates interdisciplinary theories and expert review mechanisms. At the theoretical level, it refers to Adams' Equity Motivation Theory (to ensure the evaluation is incentive-oriented) and Schultz's Human Capital Theory (emphasizing the correlation between teachers' competency and educational quality). At the methodological level, it draws on the four-stage evaluation framework by Bashshur et al. (2014) (including evaluability assessment, process evaluation, etc.) and the five-level scale review by 5 experts (as shown in Tables 4.24 - 4.29). Through a comprehensive approach, combined with the previous questionnaire and interview data, the evaluation system ensures that the assessment of strategy feasibility and adaptability is both objective and professional, and finally forms scientific evaluation dimensions and standards. The research framework is shown in Figure 1.1.

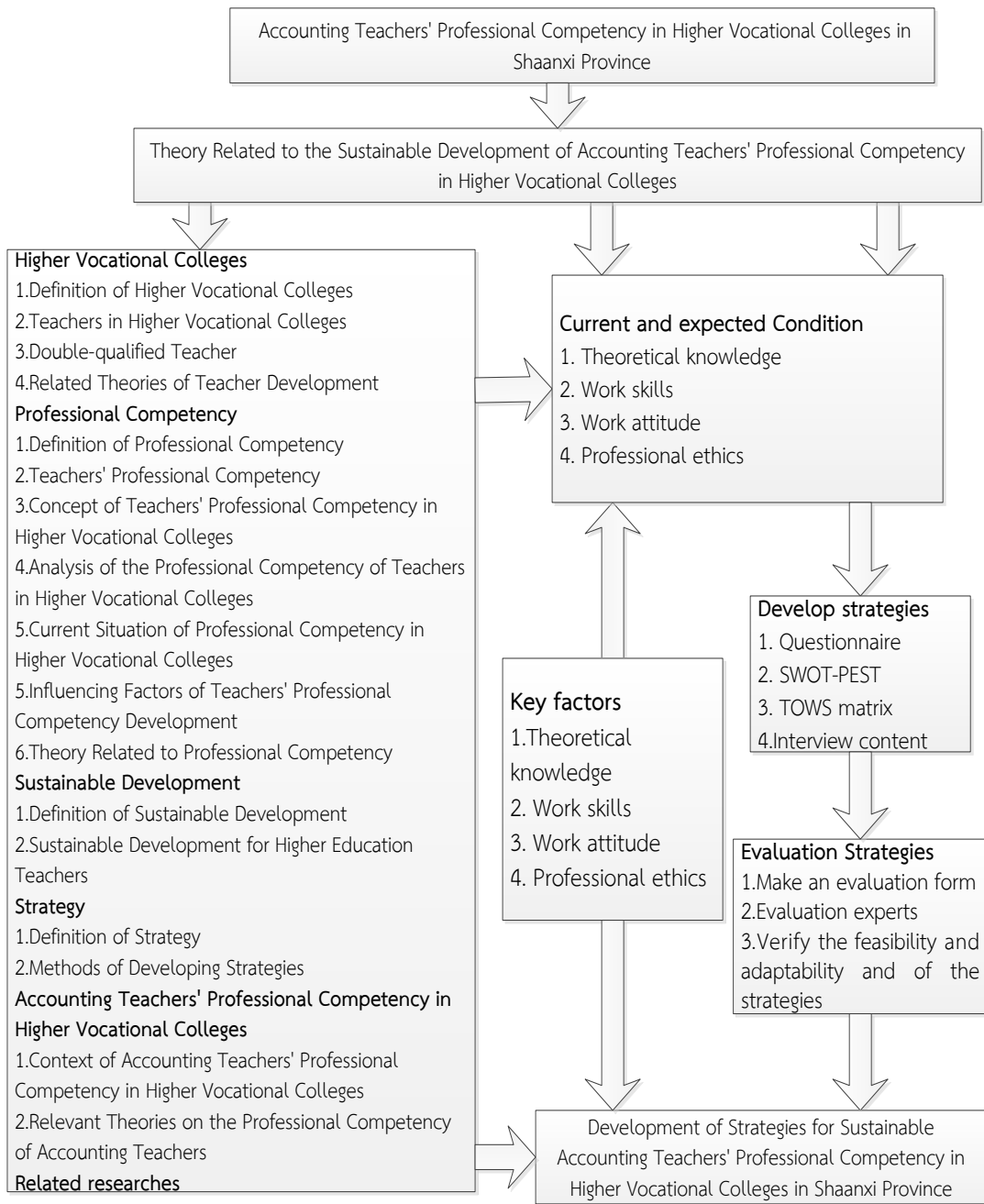


Figure 1.1 Research Framework

Chapter 2

Literature Review

In this study, the researcher collects domestic and international literature on the concept of professional competency, sustainable development, and professional competency of accounting teachers in higher vocational colleges, related theories and literature, and classifies, organizes and analyzes the literature in the light of the research objectives. The researcher analyzed the literature and related research results in the following aspects:

1. Concept of Higher Vocational Colleges
2. Concept and Theory of Professional Competency
3. Concept of Sustainable Development
4. Concept of Strategy
5. Concept of Accounting Teachers' Professional Competency in Higher Vocational Colleges
6. Related Researches

Concept of Higher Vocational Colleges

As an important branch of China's higher education system, the development quality of vocational colleges is closely linked to the construction of their teaching staff. Teachers are the core force in talent cultivation, while "double-qualified" teachers are a key embodiment of the distinctive features of vocational education. Relevant theories on teacher development provide scientific guidance for the training and growth of the teaching workforce.

1. Definition of Higher Vocational Colleges

Regarding the definition of higher vocational colleges, many scholars have given different views, mainly as follows:

Pan Maoyuan (2006) according to the task of higher education, the higher education system is divided into two subsystems of higher general education and

higher vocational education from the horizontal, and the higher vocational education by post or post group set up as vocational institutions. The full name of higher vocational colleges is higher vocational colleges, which is one of the types of higher education schools and an important part of the vocational education system. It

undertakes the mission of cultivating application-oriented and highly skilled professionals for the front-line needs of service, production, construction and management (Wang Yuxin, 2022). Higher vocational colleges are divided into two levels of junior subject and undergraduate education, junior subject is divided into 2 year, 3 year and 5 year, no degree; undergraduate is 4 year, can apply for bachelor's degree. The enrollment targets of higher vocational colleges are ordinary high school graduates, secondary vocational school graduates, ex-servicemen, laid-off workers, migrant workers and high-quality farmers who meet the local college entrance examination registration conditions (General Office of the Ministry of Education, 2021).

According to the relevant provisions of the Ministry of Education, since the end of the last century, the normal, medical, the public security level of full-time ordinary institutions of higher learning should gradually standardize the name suffix for "vocational and technical college" or "vocational college", and normal, medical, public security level of full-time ordinary institutions of higher learning should standardize the name suffix for "college". "Vocational and technical college" or "vocational college" is the unique school name of higher vocational colleges, and the suffix is an important part of China's higher education.

In conclusion, higher vocational colleges aim to cultivate technical talents, that is, to cultivate a group of talents with both university knowledge and certain professional technology and skills. The higher vocational colleges studied in this paper refer to the higher vocational (technical) colleges at the 3-year junior college level.

2. Teachers in Higher Vocational Colleges

In the research on higher vocational education, there is no lack of research on higher vocational teachers, which roughly includes two parts, namely, to research on

the overall team of vocational teachers and the study of individual higher vocational teachers. Most of the research on the construction of higher vocational teachers is heavy point analysis of the teaching staff of higher vocational colleges in China, pointing out the existing problems, and discussing the construction of teachers in higher vocational colleges countermeasures and ways. For example, "The Logic, Dilemma and Strategy of Higher Vocational Teachers' Team Building in the Context of Quality Improvement and Excellence" (Dong Yanzong, 2022), "A Brief Discussion on Higher Vocational Teachers' Team Building in the Context of Vocational Education's High-Quality Development" (Li Huimin, 2023), and "The Initial Exploration of the Purpose of Higher Vocational (Yu Qiding, 2024) and so on. Besides, there are also comparative studies on teachers in higher vocational colleges. For example, Wei Qin (2016) conducted a comparative study on the teacher construction in the world's strongest countries in vocational education, such as the United States, the United Kingdom, Germany, and Australia. He thinks that each comprehensive university should set up a special technical teacher training college or department, clarify the standard of academic system, and train professional teachers for higher vocational education; higher vocational colleges can co-operate with enterprises, so that enterprises can undertake part of the task of building teachers for vocational education, and form a teacher training system that combines the society and the school, and combines the pre-vocational and the post-vocational. There are also some studies on individual higher vocational teachers, there are studies on the role, function and quality structure of higher vocational teachers. For example, when studying the quality structure of higher vocational teachers, the quality of higher vocational teachers can be elaborated from four aspects: physiological and psychological quality, normative and moral quality, knowledge and cultural quality, and skill and ability quality (Hu Weifang and Zhai Youhua, 2019), and the quality structure of higher vocational teachers can be discussed from the requirements of the level of teacher morality, the level of competence as well as the level of knowledge (Cui Shulan and Chou Jianwei, 2019), and it can also be expound on full-time teachers in higher vocational colleges from four aspects: professional quality,

professionalism, education and teaching ability, and service consciousness (He Xingyue, 2019).

In conclusion, teachers in higher vocational colleges refer to professionals who are engaged in teaching, scientific research, and education and teaching management in higher vocational colleges. They usually have a special skill and integrate theory and practice. These teachers are responsible for cultivating students' professional knowledge, practical skills, and necessary professional qualities to meet the needs of society and the market for technical and skilled talents.

3. Double-qualified Teacher

In planning national higher vocational education development, the relevant departments put forward the goal of the double professional teachers team construction, under this background, accounting teachers first need to higher vocational accounting education systematic and comprehensive cognition, pay attention to talent practical skills training and training, make students in mastering sufficient theoretical knowledge can have rich practical experience, so after entering the enterprise to better provide accounting services, can really own knowledge contribution to the society. From our country higher vocational colleges accounting double professional teachers team construction actual situation, students still exist problems such as insufficient practical skills, and the main cause of the low comprehensive quality, so in order to promote the further development of higher vocational colleges, must actively for the construction of double professional accounting teachers, so as to achieve the goal of higher vocational education, really contribute to the teaching reform, etc.

3.1 Definition of a Double-qualified Teacher

Mo Shaofen (2019) identified and defined the concept of "double-qualified" teachers in accounting majors from a narrow perspective: "double-qualified" teachers in accounting majors have the basic teaching ability of accounting majors in vocational education related majors, but also have the practical operation ability of accounting majors. The concept of accounting teachers is defined from a broad perspective: firstly, the accounting teachers must be a qualified teacher with good

ethics and professional quality; secondly, both theoretical teaching and professional practice ability; finally, the accounting teachers should have scientific research, curriculum development and accounting professional construction.

Li Mengqing and Yang Qiuyue (2016) think "double type" teachers should have skilled professional skills and innovation consciousness, can meet the needs of regional balanced development, both efficient supply, build "double type" professional development mechanism, encourage teachers to participate in various channels of in-service training, make the teacher development and economic development, technological innovation, technological progress, and strengthen the development of the enterprise vocational education consciousness, efforts to build win-win vocational education mode, gradually combining enterprise culture and campus culture.

3.2 Identification Standards for Double-qualified Teachers

According to the collected literature on the ability identification standards of higher vocational teachers, the dimension division of the identification standards of "double-qualified teachers" is constructed: three-dimensional identification standard, five-dimensional identification standard and six-dimensional identification standard.

The three-dimensional structure identification standard is mainly defined from the scope of teachers' ability. Cao Guoliang and Wu Haiqing (2013) constructed the standard index system of professional competency of "double-qualified" teachers in higher vocational colleges: three first-level indicators and 11 second-level indicators, such as basic ability, professional competency and professional development ability. Song Mingjiang (2015) using literature retrieval, questionnaire survey and interview methods, from higher vocational colleges "double" elements of teachers 'teaching ability development and participate in the main task analysis, build including the professional construction, course construction ability, teaching reform and innovation ability three level indicators, professional planning ability, curriculum design ability, teaching ability of nine secondary indicators and 43 tertiary indicators of higher vocational colleges "double" teachers' teaching ability

development effect evaluation index system. Chen Xiaoyun (2018) investigated the teachers in some higher vocational schools in Wuhu city by issuing questionnaires, and constructed a "double-qualified" teacher competency model integrating general competency, role competency and core competency. Therefore, it can be seen that the professional competency of "double-qualified" teachers is the indispensable dimension of the identification standard system.

According to the five-dimensional identification criteria of "double-qualified" teachers, Guo Qi and Zhao Ming (2011) have constructed a performance evaluation index system for teachers in higher vocational colleges, including five dimensions, including teacher ethics, teaching work, scientific research, professional competency and practical ability. Zeng Quansheng (2016) took the training of "double-qualified" teachers in aviation machinery manufacturing professional group as an example, studied and constructed five "double-qualified" teachers' ability quality evaluation standards including personality characteristics, team consciousness, teaching ability, professional competency, a total of 27 elements of professional quality and professional competency. Hong Mei and Wang Ju (2017) used the comprehensive analysis method to design the "double-qualified" teacher ability evaluation path, and constructed a "double-qualified" teacher comprehensive ability evaluation system, including teachers' ethics, teaching work, scientific research, professional competency and practical ability. First of all, scholars should identify the dimension of "double-qualified" teachers' ethics. Teachers with good professional ethics is a kind of professional ethics, professional ethics has the guiding role of the individual, has an invisible influence on students.

Therefore, the identification standard of "double-qualified" teachers pays attention to the assessment of teachers' ethics. Secondly, the identification standard of "double-qualified" teachers' teaching ability. Through this index, we can assess whether the teachers meet the standard requirements of "double-qualified" teachers, and promote the "double-qualified" teachers to constantly improve their teaching ability. Thirdly, the professional practice ability dimension identification. "Double-qualified" teachers not only have basic theoretical knowledge, but also need to have

practical operation ability, professional technical application ability and other abilities, reflecting one of the characteristics of "double-qualified" teachers. Finally, the scientific research ability of "double-qualified" teachers pays attention to the scientific research recognition of "double-qualified" teachers.

"Double" teachers six dimensional standards, yong-qiang li (2013) to tourism higher vocational colleges as an example, built six level indicators (including ethics, teaching ability, professional quality, scientific research ability, social service ability, innovation ability), 16 secondary index of "double" teacher evaluation system. In addition, yun-xia liu and new (2016) based on the cultivation of chemical typical professional target and professional competency analysis, chemical typical professional "double type" professional core ability analysis, research construction including basic qualifications, teaching ability (including theory teaching ability and practical teaching ability), teaching reform scientific research ability, professional curriculum construction ability of four level index, 15 secondary index of higher vocational chemical professional "double type" teacher evaluation standards. Qiang Weigang (2013) takes universities as an example to construct a total of 30 "double-qualified" teacher evaluation standards in 8 aspects, including teaching ability, enterprise practice, vocational qualification certificate, practical ability, scientific research ability and level, professional skills, guiding students' practical activities and social service ability.

4. Related Theories of Teacher Development

There are currently four main theories related to teacher development by scholars:

4.1 Teacher Professionalization Theory

The professionalism of the teaching profession was generally recognized and consciously constructed only after the mid-20th century. In October 1996, the International Labor Organization and UNESCO proposed in the "Construction of the Status of Teachers" adopted at the Paris Conference that teaching work should be regarded as a profession. It is a public business that requires teachers to undergo

rigorous training and continuous learning and research in order to acquire and maintain professional knowledge and skills.

Chinese scholars Ye Lan (2001) and others conducted in-depth research on the professional development stages of teachers from the perspective of "self-renewal" orientation, dividing it into five stages: "non-attention" stage, "virtual attention" stage, "survival attention" stage, "task attention" stage, and "self-renewal attention" stage.

There are two modes of teachers in the process of "professionalization": one is the skill proficiency model, which regards the teaching profession as the same as other specialized professions established in modern times, and believes that professional competency is constrained by the scientific principles and techniques of pedagogy and psychology. This model regards "teaching practice" as the rational application of subject knowledge and pedagogy, psychological principles, and techniques, and the professionalism of teachers is guaranteed by the proficiency of these professional knowledge, principles, and techniques. The second is the reflective practice model, which believes that "teaching practice" is a political, economic, ethical, cultural, and social practice activity, and the professionalism of teachers is guaranteed by "practical knowledge". "Practical knowledge" has five characteristics: experiential knowledge; the accumulation and inheritance of "case knowledge"; focusing on the solution of practical problems; playing a role as invisible knowledge; and "individual knowledge" with individual personality. The development of the professional competency of teachers in higher vocational colleges is the result of growth under this idea, and is the specific implementation and refinement of the theory of teacher professionalization. Schools and society should promote the professional development of teachers in specific policies and measures, but the real professional development of teachers will transform teachers from the improvement under external pressure to the conscious professional development of teachers.

4.2 Career Development Theory

The main representatives of this theory are American scholars Ginzburg and Super. They proposed the concept and principles of developmental career

counseling and guidance in the early 1940s, and conducted long-term research, forming a theoretical system in the 1950s. The central argument of this theory is that career development is a continuous and long-term process in personal life, which can be divided into several continuous and different stages. Ginzburg divided it into three stages: fantasy, trial and reality; Supar divided it into five stages: growth, exploration, determination, maintenance and decline. Each stage has certain characteristics and tasks. If career guidance is effective, individuals can achieve career maturity at each stage. Supar, based on self-concept, believes that the development of a person's self-concept is closely related to employment training. A person's career preference, career ability, life and work organization and self-concept all change with time and experience, and people are also continuously making choices and adjustments to them. Expand the training approach to the exploration (employment exploration and trial decision-making) and determination (employment decisions are evaluated and revised, leading to mature employment behavior and career decisions) stages (Gu Mingyuan, 1997).

According to this theory, the improvement of the professional competency of teachers in higher vocational colleges depends on effective career guidance and vocational training and the improvement of teachers' self-concept.

4.3 Two-factor Theory

The two-factor theory was proposed by American psychologist Herzberg in 1959. Its full name is "Motivation and Hygiene Factor Theory". Traditional theory believes that the opposite of satisfaction is dissatisfaction, while according to the two-factor theory, the opposite of satisfaction is no satisfaction, and the opposite of dissatisfaction is no dissatisfaction. Therefore, the factors that affect the work enthusiasm of employees can be divided into two categories: hygiene factors and motivation factors. These two factors are independent of each other and affect people's work behavior in different ways.

The so-called hygiene factors are those factors that cause employee dissatisfaction. Their improvement can relieve employee dissatisfaction, but cannot make employees feel satisfied and stimulate their enthusiasm. The so-called

motivation factors are those factors that make employees feel satisfied. Only their improvement can make employees feel satisfied, give employees higher motivation, mobilize enthusiasm, and improve labor productivity.

Hertzberg's two-factor theory tells us that we must meet the high-level needs of employees, rather than basic needs, in order to achieve the purpose of motivating employees. According to this theory, in the process of improving the professional competency of teachers in higher vocational colleges, school management must attach importance to the important role of incentives and closely link the development of teachers with the realization of their personal values, such as increasing the salary levels and welfare benefits of "dual-qualified" teachers.

4.4 Human Capital Theory

Theodore T.W.Schultz, the main founder of human capital theory, began to study human capital theory in the 1950s. He believed that human capital mainly refers to the knowledge, skills and labor ability of the workers themselves, which is the main factor of modern economic growth.

In "A Comparative Study of Higher Vocational Education and General Higher Education - From the Perspective of Educational Economics", Wang Yanshou (2005) compared the labor rates of graduates from higher vocational education and general higher education, pointing out that some research results show that the labor productivity of graduates from higher vocational and technical colleges is higher than that of graduates from general colleges and universities; some studies have found that although the cost of higher vocational and technical education is higher than that of general higher education, the labor productivity of graduates from vocational and technical colleges is not high; some studies believe that the two are not comparable. However, whether the labor productivity of graduates from higher vocational colleges is high or low, it is closely related to the professional competency of teachers in higher vocational colleges. Therefore, in order for higher vocational colleges to cultivate skilled talents with high labor productivity that society needs, the key is to improve the professional competency

of teachers in higher vocational colleges and cultivate a group of "dual-qualified" teachers with rich professional theoretical knowledge and strong practical skills.

In conclusion, this paper defines higher vocational colleges as an important component of China's higher education system, aiming to cultivate application-oriented and highly skilled talents for frontline positions, with three-year junior college vocational colleges as the research object. It reviews relevant studies on vocational college teachers and clarifies their professional attribute of integrating theory and practice, focusing on explaining the narrow and broad definitions of "double-qualified" accounting teachers and their identification standards including three-dimensional, five-dimensional and six-dimensional systems, highlighting core dimensions such as professional ethics, teaching ability and practical competence. It also introduces four major development theories including teacher professionalization and career development theory, pointing out that they provide scientific guidance for the cultivation of vocational college teachers, especially the construction of "double-qualified" teaching teams, and that improving teachers' professional competence is the key to talent cultivation in higher vocational education.

Concept and Theory of Professional Competency

Vocational competency serves as a core benchmark for measuring practitioners' job suitability and development potential. Focusing on the field of education, teachers' vocational competency is the foundation for carrying out teaching work, while the vocational competency of teachers in vocational colleges further highlights the dual attributes of "technical skills plus teaching ability". To define its concept, analyze its current situation and explore its influencing factors, it is necessary to form a systematic and scientific research framework based on relevant theories.

1. Definition of Professional Competency

About the definition of professional competency in different discipline perspective have different definition, namely the emphasis is different, such as from

the perspective of psychology, the definition of professional competency emphasizes the individual psychological characteristics in professional activities and at what level, and in the structure of structure to determine the main factors of professional competency, such as body and mind and skills, each element, is a "organization", namely as an integral part of professional competency as a whole. In addition, the process school pays more attention to the formation process of professional competency, and regards it as dynamic activities. Through practical operation, such as simulating career scenes, to obtain the corresponding ability, so as to contribute to career development (Xu Youhua and Chen Chuansheng, 2009). In short, different schools or theory of professional competency, different emphasis illustrates the professional competency the word internal tension and extension, to get a more comprehensive understanding must learn from different perspectives, especially for professional competency has both theoretical value, and have strong practice oriented vocabulary, you need to carefully absorb various essence, knowledge, attitude, quality, activities constitute part of professional competency, on this basis to avoid the concept is too broad and too narrow. Therefore, in order to implement and carry out this research and achieve the research purpose, we tend to regard the professional competency as "the abstract ability that the subject can complete the quality required by the occupation, and can convey this quality to the object of activity, so that it turns into an abstract ability of energy". Different profession this professional competency requirements is different, but all the profession is not isolated, but formed in the social division of labor and gradually improve, so in terms of ability composition, both the particularity of the profession, and in the society and other professions and activities complement each other contact and complementarity, a career successful operation at the same time, there will be other professional as a premise foundation or advanced transformation. Recognizing this is a guarantee that we can understand the characteristics of our professional competency.

The characteristics of professional competency are: first, comprehensive, The qualities and abilities required by a profession are often not composed of individual

abilities, It's a result of multiple competency, Sometimes even shared with other professions; The second is the growth nature, Or lifelong nature, The development of a ability does not happen overnight, It will not happen overnight, There is no absolute authority and standard, But in the process of constant improvement, And for the same profession, Their professional competency will focus over different periods, Often moving in a more competent direction, In the process of career is the process of continuous practice and improvement of professional competency (Feng Jing and Chan Juan, 2015); The third is the relevance, The development of professional competency is necessarily related to the activities between professional objects, Do not exist and develop in isolation, It requires a lot of other conditions. For example, the improvement of teachers 'ability is bound to interact with the improvement of teaching environment, the improvement of teaching methods, students' evaluation feedback and cooperation and so on (Feng Junzi, 2018).

Elements of professional competency: first is the professional competency, namely the professional special working methods and skills and use, modern higher education training students on the basis of professional, is an important guarantee to break the general education, professional become the premise of students' future career, each major has its own unique discourse and operating system. professional competency From the perspective of occupation, it can be divided into three levels, namely, industry general skills, occupation-specific skills and core skills. No matter what occupation it is engaged in, it will follow the law of career development (Li Degui, 2014), and different occupations have different rules of career development. In general, the education in the school is often industry general skills, in a higher stage of professional division more clear, will come into contact with professional specific skills, because often a variety of industry, and a profession can be used in a variety of industries, students grasp the professional specific skills in different industries may have different operating environment, so also need to grasp the characteristics of the industry. Such as is also human resource management, in the human resource management skills needed in the enterprise in addition to the human resource management of the professional itself contains general skills, also

need to master the enterprise itself attribute, the particularity of human resources, etc., and in the government public organizations such as human resource management is pay more attention to political quality ability. Core skills are unique skills in a certain industry and specific profession, which is often the essence of the industry elite and passed on to the younger generation; the professional knowledge is the premise of career planning, how to operate on this basis is the test of technical ability, whether their professional knowledge into practical operation ability is an important node from students to professionals. A person's skills are not static in the process of career development, Whether it is external constraints, social requirements or their own requirements are likely to promote the improvement of technical ability.

Again, the methodological ability, As in academic research, The same research subjects using different research methods will draw different research conclusions, The method in professional competency is that different subjects have different interpretation ways, Is accumulated in the constant practice in the workplace, This method of education is hardly reflected in vocational education, Only in the process of the continuous accumulation of practice is gradually reflected, And form each person's work ability characteristics; And finally, the social competence, This ability is a skill that any profession must have to survive in society, handle social relations, communicate, It is also an important way to cultivate the personal relationship network and improve oneself in the society. This ability compared with the other three ability has different nature, the other three ability is according to the context of professional development needs different levels of ability (Chen, 2016), and social ability is not only limited to professional, all individual survival in society, especially in a long collectivism culture survival need to have this ability, with the nature of the profession and development path is not close, but related to personal family background, growth environment and the day after tomorrow education. Therefore, the formation of high or low social ability is not directly related to the working environment. Having good social ability can provide good opportunities for career development, and successfully resolve the difficulties in public relations

encountered in the career, on the contrary, it may become a factor restricting the upward progress of career development. In modern society, the emphasis on cooperation makes social competence increasingly important, and increasingly becomes an important part of skills training for new recruits in enterprises and public sectors.

In conclusion, the concept of professional competency is relatively broad, but through the discussion of its characteristics and concept, it can be seen that professional competency is a quality that must be possessed in any occupation. At present, both higher education and vocational education need to instill and cultivate knowledge of professional competency, and lay a good foundation for students to realize personal value in the future and make contributions to society. Students should take the initiative to focus on cultivating professional competency in the stage of education (Chen Shu and Li Ming, 2017). Not only students, teachers, as the disseminators of education, also have the requirements of professional competency. In-depth study of the development of professional competency, teachers can find out the important role of professional competency to practitioners in practice through theoretical interpretation, and can guide vocational educators to carry out relevant training and training more effectively. Whether students and teachers, lay the foundation for the progress and development of the whole society in the process of improving relevant abilities. In the current environment where China needs to improve the talent competitiveness and innovation ability, professional competency is undoubtedly an effective way for talents to transform knowledge into wealth, which has also become the important significance of this research.

2. Teachers' Professional Competency

2.1 Definition of Teachers' Professional Competency

Ability is a definition with relatively extensive extension and relatively rich definition. In terms of its elements, professional competency includes relevant knowledge, skills, behavioral attitude and professional experience, method competence and social competence. In the research of teachers' professional competency, American scholars believe that future teachers must have the following

abilities, including: specific feeling ability, thinking and observation ability, abstract generalization ability, and active practice ability. A scholar of the former Soviet Union believed that teachers should have: teaching ability, creative ability, knowledge ability, expression ability, communication ability and organizational ability. Former Soviet union scholars, well, teachers that teachers have nine kinds of ability: understand students 'ability, easy to understand teaching material ability, persuade others ability, organization ability, grasp the ability of teaching, the ability of creative work, rapid response education situation and keep the ability of flexible, competent to teach the subject of the ability, the ability to arouse students' interest or in a certain area of the teacher's ability. The professional competency of teachers includes personality traits, scientific, technical, social and spiritual skills. It truly sets the professional standards of teacher competence, including professional knowledge, student knowledge, educational learning, personal development and professionalism (Dudung, 2018).

In recent years, Chinese scholars have done a lot of research on teachers' professional competency. Zhu Jiayao (1997) believes that teachers' professional abilities include teaching design, teaching implementation, teaching evaluation, class management, moral education and life guidance, mental health consultation education, thinking logic, empirical research, and philosophical reflection. Ye Lan (2001) believes that today's society gives future teachers more responsibilities and rights, and puts forward higher requirements and hopes. For a person to be competent in the teaching profession needs three new abilities: first, understand the ability to communicate with others. Second, management ability. Third, educational research ability. Zhang Bo (2002) pointed out in his research on the ability structure of teachers that the ability requirements of teachers should be multifaceted and high standard, and should reflect the distinct characteristics of The Times, so as to change the single thinking mode that only pays attention to teachers' teaching ability in traditional education. Zheng Qigong (2007) believes that teachers' professional competency should include: teaching and working ability, ideological and moral

education ability, language expression ability, educational mechanism, self-control ability and organizational ability.

2.2 Theory of Teachers' Professional Competency Structure

There are many theories about teachers' professional competency structure, such as Gao Yan's theory that "the structure of teachers' competence refers to the components of teachers' competence and their mutual relationships." Zhu Fangzeng (1986) elaborated on the teacher's competence structure as follows: "The teacher's competence structure refers to the competence structure that the social professional role of teachers should possess. It does not refer to the individual competence structure of this or that teacher's specific position, nor does it refer to the moderate competence level and general competence structure of existing teachers. Instead, it is designed according to the special requirements of the professional social activity of education for teachers. It is the competence structure that teachers must possess. Of course, this competence structure is not purely idealistic, but can be achieved through training and selection." Therefore, the professional competency structure of teachers in higher vocational education is the effective combination of various competences that personnel engaged in higher vocational education should basically possess and can achieve after a certain period of training and learning, and their mutual relationships. Competence is a psychological characteristic that people must possess to successfully complete a certain activity, which directly affects the efficiency of the activity. Competence must be reflected through activities. Without specific activities, people's abilities cannot be understood or developed. Abilities are divided into general abilities and special abilities. General abilities are applicable to a wide range of activities and ensure that people can master knowledge more easily and effectively; special abilities are effective in special areas of activities. To successfully complete a complex activity, it often requires a combination of several abilities.

Western countries have long had relatively mature theories on the study of ability structure. For example, the "three-dimensional structure theory" of American psychologist Guilford, the two-factor theory of British psychologist

Spearman, and the British psychologist Funan inherited and developed Spearman's two-factor theory and proposed the hierarchical structure theory of abilities. The two-factor theory believes that the two factors that make up abilities are: general abilities and special abilities. General abilities or general factors (abbreviated as G factors) are the main factors that determine a person's ability and are the basic psychological potential of a person; special abilities or special factors (abbreviated as S factors) are the necessary factors for people to complete certain specific tasks or activities. Funan believes that: "The structure of ability is arranged in levels. The highest level of intelligence is the general factor (G). The second level is divided into two groups, namely, language and education factors, and operation and mechanical factors, called large group factors; the third level is small group factors, including language, quantity, machinery, information, spatial information, manual operation, etc.; the fourth level is special factors, that is, various special abilities (S)." In fact, Spearman's two-factor theory is deepened, and then two factor levels are added between the G factor and the S factor, that is, Funan's intelligence hierarchy theory is obtained.

In conclusion, teachers' professional competency refers to the professional competency acquired by the teachers in the career activities, which has the characteristics of practice and personal experience. Teachers' professional competency is not a single kind of ability, but should be a combination of ability optimization, presenting a diversified and comprehensive composition.

3. Concept of Teachers' Professional Competency in Higher Vocational Colleges

In the structure of professional competency, "double-qualified" teachers are the key content of the professional competency development of higher vocational teachers, and are the key to cultivating high-quality technical talents in higher vocational colleges (Xiao Lanqing, 2024). Higher vocational teachers are an important working force in the higher vocational education system, and their professional competency is directly related to the students' learning results and employment ability. Zhang She (2009) believes that the professional competency of vocational

teachers in higher vocational colleges should involve six aspects: educational management, social practice, vocational guidance, teaching, public relations ability and vocational development ability. Cao Yu, Huang Yan (2011) that higher vocational colleges teachers professional competency includes: impart professional knowledge and professional ethics, scientific research ability, practice and evaluation, industry contact and influence, teaching innovation, guide students' employment and entrepreneurial ability six levels, the teaching level and evaluation level into teaching level, implementation level, evaluation level and evaluation of professional competency of three secondary indicators.

In conclusion, the professional competency of teachers in higher vocational colleges refers to the ability of teachers to influence students' learning and promote their growth and development through educational and teaching practice activities in the process of education and teaching. In essence, the professional competency of vocational teachers is the core of the professional quality of vocational teachers.

4. Analysis of the Professional Competency of Teachers in Higher Vocational Colleges

4.1 The Construction of Professional Competency Structure for Higher Vocational Teachers

Based on Funan's ability hierarchy theory, the professional competency structure of higher vocational teachers is attempted to be constructed. Students in higher vocational colleges are different from students in ordinary universities. They generally have poor cultural foundation and low comprehensive quality. First of all, the scores of students admitted to higher vocational colleges are low, especially in recent years, the scale of single recruitment of higher vocational colleges has been expanding, so the students who enter higher vocational colleges usually have poor grades in high school or even junior high school, and obviously lack learning motivation, generally have poor behavior habits, and poor organizational discipline; secondly, the vast majority of students in higher vocational colleges come from rural areas, and the formation of students' moral concepts and values lags behind, lack of interest, and obviously insufficient emotional intelligence; there is also a large

number of students who grew up as left-behind children, so they have a strong inferiority complex; some are even from problem families, and students' thoughts and behaviors are obviously weird and extreme. Facing this special audience group, to achieve the training goals of higher vocational education, this puts higher requirements on higher vocational teachers. Therefore, teachers in higher vocational colleges must first correctly understand the audience, clarify the characteristics of higher vocational education, accurately position their role in social and economic construction, and keep in mind their basic responsibilities. In order to achieve the training goals of higher vocational colleges, higher vocational teachers need to have the following abilities: ideological and moral education ability, professional course teaching ability, internship and training ability, teaching monitoring and implementation ability, homework processing ability, research and innovation ability, information processing ability, etc. It is necessary to understand teaching, research, technology, and education. Therefore, based on Funan's ability hierarchy theory, combined with the current characteristics of higher vocational colleges, the characteristics of higher vocational students, and the special functional requirements of higher vocational teachers, this article divides the professional abilities of higher vocational teachers into the following categories: basic professional abilities, key professional abilities, and exclusive professional abilities.

4.2 Basic Professional Abilities of Higher Vocational Teachers

Basic professional abilities are the abilities that a teacher must possess to fulfill his basic duties of teaching and educating people. The basic professional abilities of teachers mainly include certain professional knowledge reserves, expression skills, reasonable and effective teaching methods, classroom control ability, communication skills, innovation ability, certain scientific research ability, lifelong learning ability, etc. These basic professional abilities are the unique qualities and abilities of teachers, and are their main abilities. Higher vocational teachers and ordinary university teachers are similar in terms of professional characteristics and basic professional abilities, but there are still differences in the process of exerting their basic professional abilities. After all, higher vocational education is a special kind

of higher education. In view of their specific training objects and educational and teaching goals, the basic professional abilities of higher vocational teachers, while possessing the main body of ability, also need to emphasize the following abilities: the ability to extract and integrate professional knowledge, the ability to monitor teaching, the ability to understand students, and the ability to skillfully use modern information technology.

1) Ability to Extract and Integrate Professional Knowledge

Higher vocational education is aimed at the front-line practical jobs in various industries in society, and cultivates highly skilled application-oriented talents. Therefore, its teaching activities should be guided by professional job work, breaking the habit of the original teaching field subject system as the leading factor. When designing teaching content, higher vocational teachers must first fully understand and master the knowledge system of the subject and the ability requirements of the corresponding professional positions, and then disrupt the subject system, analyze, extract, and integrate the entire subject content according to the requirements of the corresponding professional position of the major, and finally conduct targeted teaching. Therefore, the ability to extract and integrate knowledge is a particularly important one among the basic professional abilities of higher vocational teachers, which is directly related to the entire process of teaching activities such as teaching content, teaching plans, and teaching methods, and is a key factor affecting teaching effectiveness and the realization of teaching goals.

2) Teaching Monitoring Ability

The term "teaching monitoring ability" was first proposed by Lin Chongde. It refers to the ability of teachers to take the teaching activities themselves as the object of consciousness in order to ensure the success of teaching and achieve the expected teaching goals. In the whole process of teaching, teachers should actively and proactively plan, check, evaluate, feedback, control and adjust them. Vocational college students generally have poor cultural foundation, lack of learning motivation, and no habit of active learning. Therefore, in order to make the teaching activities go smoothly and achieve the best results, teachers are required to

have strong teaching monitoring ability. In fact, vocational college students are not so poor in IQ, but they are seriously lacking in initiative and self-control, and have no desire to learn. Therefore, it is necessary for vocational college teachers to design teaching classes with special care to attract and stimulate students' interest in learning. From the teaching situation, courseware production, student interaction, role reversal and other aspects, we should try our best to mobilize the enthusiasm for learning, and at the same time, we should have the ability to deal with sudden problems in the classroom at any time. The last link of teaching monitoring: feedback and adjustment. After each teaching activity is completed, teachers should reflect in time and adjust the teaching process in time according to the problem, in order to achieve the best teaching effect.

3) Understand Students' Abilities

In any learning process, as a knowledge transmitter, you must first understand your audience. Your understanding of the audience directly determines the arrangement of your learning content, the design of your teaching methods, and the learning effect of the audience. Students are the main body in teaching activities, so teachers should have a comprehensive understanding of students before teaching activities, including students' learning attitudes, learning motivations, subject cognition, professional knowledge accumulation, and even students' personality characteristics and learning habits. In order to fully understand students and ensure teaching effectiveness, teachers should also master certain psychological skills, especially for higher vocational students.

4) Ability to Skillfully Use Modern Information Technology

Modern educational technology is a system of modern educational means and methods that apply modern educational theories to educational and teaching practices, including the following aspects: modern technical means used in education and teaching, namely modern educational media; methods of using modern educational media for educational and teaching activities, namely media-based teaching methods; systematic methods for optimizing the educational and teaching process, namely teaching design. At present, my country is in an era of rapid

development of information technology, and all walks of life have been greatly impacted. As knowledge disseminators, teachers should be able to update their educational and teaching concepts in real time according to social changes. The use of modern information technology in teaching activities is conducive to improving teaching effectiveness, improving education quality, and promoting the renewal of teachers' education and teaching concepts.

4.3 Key professional competency of teachers in higher vocational colleges

The key professional competency of teachers in higher vocational colleges is the ability to educate people. "Education" is an inherent attribute of higher vocational education. Since the overall quality of higher vocational students is relatively poor, they generally have not developed correct ideological and moral concepts, have problems with value orientation, lack of interest and emotional intelligence, and have no collective consciousness, so "educating people" has become the key professional competency of higher vocational teachers. The key professional competency of higher vocational teachers specifically include: empathy and personal trait shaping ability.

1) Empathy

Empathy is a basic ability in interpersonal communication, also known as "empathy", which means being able to understand others from the perspective of the other party and create an interactive communication atmosphere so that others feel understood. No matter at which level of school, "educating people" is the primary responsibility of every teacher. But whether each education can achieve the expected effect depends on the acceptance of students. The comprehensive quality of higher vocational students themselves is relatively low, and many of them have obvious personality defects. To achieve the effect of educating people, teachers must first have a correct understanding and be able to accept and understand them emotionally. Let students feel deeply understood, equal, and zero distance, so that students are willing to accept you, and slowly begin to accept your views, and finally achieve the effect of educating people. The "post-

00s" who grew up in the information age have entered colleges and universities. The obvious characteristics of this generation are: strong self-awareness, focus on subjective feelings, difficulty in accepting different views, good at using the Internet, like to show off, and weak psychological endurance. For such educational objects, the ability of "empathy" is particularly important. Teachers must first agree with them, and then accept them emotionally, reduce oppositional emotions, and then integrate into their emotions and lives, and finally influence them with words and deeds.

2) Personal trait shaping ability

Teachers teach and solve doubts, so teaching activities are actually a process of knowledge dissemination. In this process, an important part of the content of the information disseminated is the image of the communicator, which has a great impact on the effect of information dissemination. "From the perspective of propaganda or persuasion, even if the information of the same content comes from different communicators, people will have different degrees of acceptance of it. "There is a "credibility effect" in communication studies, which means that before receiving information, we must first prejudge the source of information. The more credible the source of information is, the better the effect of receiving information will be.

In teaching activities, teachers are the source of information and students are the receivers of information. The external image and personal characteristics of teachers will have a great impact on the completion of teaching activities and teaching effects. The good image of teachers first gives students a good impression. Distinctive personal characteristics will stimulate interest in learning and help create a good teaching atmosphere. This is especially important for higher vocational students who lack learning motivation. "Love their teachers and believe in their teachings" is the reason.

Personal characteristics are a unique style of teachers that is relatively distinct and formed in long-term teaching practice activities. Each teacher has different personal characteristics. Some are dignified and elegant, some are

extremely friendly, some are humorous and witty, some are knowledgeable, and so on. Everyone's study, work, educational background, and life experience are different. These individual differences are important factors in forming a person's distinctive characteristics. However, not everyone is born with a certain quality. These need to be consciously cultivated according to personal circumstances in teaching practice. In fact, teachers with distinct personal characteristics are easily recognized and accepted by students. For example, Chen Guo, a teacher at Fudan University, is capable and domineering, but also transparent and rounded. His distinctive personality makes his "Ideological and Moral Cultivation and Basic Legal Course" very popular; the most handsome associate professor at Hunan University, Chen Shaowei, born in the 1990s, etc. These teachers have distinct personal characteristics, and students have a high degree of recognition of them, so the natural education effect is very obvious. Therefore, distinct personal characteristics are an important part of cultivating teachers' ability to educate people.

4.4 Exclusive professional competency of teachers in higher vocational colleges

The goal of talent training in higher vocational colleges is different from that of ordinary colleges and universities. Ordinary colleges and universities take the discipline system as the main body, cultivate students' complete and stable knowledge system, and provide students with a foundation for various scientific learning. Higher vocational colleges are oriented to professional job positions, focus on cultivating students' professional job capabilities, and cultivate highly skilled compound application talents for front-line jobs in society. Therefore, special requirements are put forward for the professional competency of teachers in higher vocational colleges. Teachers in higher vocational colleges should be teachers first and technicians second, with dual professional attributes. They should have a certain reserve of professional theoretical knowledge, strong teaching and scientific research ability, and skilled professional practical skills. This is what we usually call "dual-qualified" teachers, who should have both teaching and technical abilities. Therefore, in order to achieve the talent training goals of higher vocational colleges, teachers in

higher vocational colleges must have unique professional abilities that are different from those of ordinary college teachers. This unique professional competency is called "exclusive professional competency". Specifically, it includes: industry practical skills and problem-solving ability, industry cooperation, service and coordination organization ability, innovation ability and technology promotion ability.

1) Industry practical skills and problem-solving ability

The ultimate goal of talent training is to serve the society, and the application of theory to practice can reflect its value. Before teaching professional knowledge, teachers in higher vocational colleges should first understand the main business processes and standard requirements of the front-line work of the corresponding industry, be able to independently complete the relevant work of the enterprise, and effectively solve some problems arising from the work, or provide theoretical support. For example, teachers of accounting majors must be able to conduct actual financial processing for enterprises, teachers of animation majors must be able to produce animation, teachers of insurance majors must be able to provide insurance professional consultation, and teachers of management majors must be able to provide practical management guidance; at the same time, they must have the ability to solve practical problems in the process of industry practice. Problems in work practice are not theoretically predictable, and there are many times when there is no theoretical knowledge to support them. Therefore, teachers must have the ability to respond and solve problems randomly. The ability to solve practical problems can directly reflect the level of teachers' practical ability. The level of professional teachers' industry practical ability will directly affect the cultivation of students' professional awareness and the formation of practical skills.

2) Industry cooperation, service and coordination organization ability

Higher vocational education advocates a new model of combining production and education. In order to better achieve the training goals of higher vocational education, school-enterprise cooperation is the best way to provide practical talents for industries and enterprises. Higher vocational teachers should strengthen their social contact ability, understand the latest industry trends,

understand the demand for talents in corporate positions, and participate in industry development and reform. For example, accounting majors should strengthen cooperation with financial companies, mechanical majors should strengthen cooperation with production enterprises, marketing majors should conduct more market research, and media majors should communicate more with radio stations and film and television production departments. In short, higher vocational teachers should have the ability to contact and cooperate with enterprises, participate in more corporate exchange activities and industry development discussions, understand the new development direction and development trends of the industry, and look forward to in-depth cooperation with enterprises. At the same time, higher vocational teachers should also have industry service and coordination organization capabilities, including: writing school-enterprise cooperation plans; supporting and guiding students' internships and learning in enterprises; collaborating with corporate trainers; recording and analyzing students' internship and training processes; evaluating students' internship results; and improving and improving school-enterprise cooperation plans in real time.

3) Innovation ability and technology promotion ability

The application of scientific research and innovation thinking in the industry practice process can construct new subject knowledge. Teachers should reflect on the process of cooperation and practice with enterprises; provide corresponding theoretical support for some special problems that arise in the students' practice process; at the same time, teachers should understand the latest development trends in the industry and constantly learn relevant new knowledge and skills; thus, combined with repeated practice reflection, practical wisdom can be formed to achieve the renewal of professional skills. Vocational college teachers should not only have technical innovation ability, but also have technical promotion ability to serve the society. School-enterprise cooperation is the best way to promote technology, so teachers should strengthen the in-depth cooperation between schools and enterprises, apply new technologies to production, promote them to students and enterprises, and achieve a win-win situation for all parties.

5. Current Situation of Professional Competency in Higher Vocational Colleges

Yang Xue (2020) believes that higher vocational teachers have certain information acquisition ability, but lack of effective conversion; higher vocational teachers have the ability to use information technology teaching facilities, but lack of effective processing; higher vocational teachers are overly reliant on information technology, ignoring the development of teacher-student communication in teaching.

Sun Xiaoyun (2020) dual-teacher quality teacher group needs to be enhanced, the professional competency of teachers is somewhat disconnected from practice, the innovation ability of teachers is insufficient, and the overall level of teachers' professional competency needs to be improved.

Shi Dali (2020) pointed out that there are problems in the improvement of teachers' professional competency in higher vocational colleges, such as the training system is not sound, the collaborative platform for the improvement of professional competency is missing, the integration of industry and education is not deep enough, the evaluation mechanism of teachers' professional competency is not in place, and the incentive mechanism is not perfect.

Yin Lei (2021) believes that some of the teachers in higher vocational colleges have a relatively outdated educational philosophy, insufficient professional knowledge, lack of operational ability, and insufficient education and teaching experience den problems.

Wang Tian (2023) policy system is not perfect, teaching reform needs to be strengthened, the lack of systematic teacher training, teaching team building needs to be strengthened and other problems.

Li Jie and Li Weilong (2020) pointed out that in the background of information technology in higher vocational colleges teachers' professional competency school teaching conditions need to be improved, teachers' information technology training needs to be strengthened, the research motivation is insufficient, and the evaluation mechanism of information teaching is imperfect Den problem.

6. Influencing Factors of Teachers' Professional Competency Development

Numerous foreign scholars have also conducted in-depth studies on how the main influencing factors have a significant impact on the enhancement of teachers' professional competency.

The German Research Foundation (DFG) (2013) funded Teacher Competence Collaborative Inquiry Project pointed out a model of teacher professionalism structure, which mainly involves theoretical knowledge, personal beliefs, self-limitations, and personal values.

He Fengying (2009) pointed that the competency model of teachers in higher vocational colleges consists of two major structures, namely, the quality of knowledge and skills, and individual elements, which include theoretical knowledge, teaching skills, and scientific research ability, and the individual elements include work attitude and professional ethics.

Zhang Ying, Jiang Yongzhong, and Huang Rui (2010) constructed a competency model for higher vocational 'dual-teacher' teachers by questionnaire survey method, and pointed out that the factors influencing teachers' professional competency include teaching literacy, professional literacy, practical literacy, good mentality, and scientific research and innovation.

Guo Qi and Zhao Ming (2011), through interviews and other research studies, concluded that five aspects affect the professional competency of 'dual-teacher' teachers in higher vocational colleges, such as teacher ethics, teaching, scientific research, professional attitude, and practical ability.

Zeng Quansheng (2016) believed that the evaluation standard of teachers' competence quality in higher vocational colleges includes five competence quality dimensions such as character traits, team awareness, teaching ability, professionalism, professional competency, and a total of 27 core competence elements.

Hong Mei and Wang Tangerine (2017) designed the evaluation path of 'dual-teacher' teachers 'competence by using the comprehensive analysis method, pointing out that the five aspects of teacher ethics, teaching work, scientific research,

professional competency, and practical competence affect teachers' comprehensive competence.

Shao Miaomiao (2018) pointed out the importance of teachers' instructional design ability, professional moral literacy ability, scientific research ability, and information technology teaching ability in higher vocational colleges.

Lin Lida and Ma Liting (2018) Teachers' professional growth influencing factors are mainly reflected in the following four aspects: Teachers' vocational skills and knowledge structure foundation, teachers' career awareness cultivation and enhancement, teachers' professional growth concept cultivation and formation, teachers' career pathway design and model innovation.

Feng Jiyan (2023) believed that in terms of professional competency, firstly, they should have solid professional knowledge of the subject matter, secondly, they should have excellent teaching and learning ability, including teaching design and organisation, teaching methods and strategies, classroom management and evaluation, etc., and lastly, they should have the ability to innovate educational practices.

Li Tian (2024), pointed that the so-called professional competency of teachers is all the abilities needed to engage in educational and teaching activities that are formed and developed by teachers in the process of education and teaching practice. It involves professional ethics, educational skills, work skills and so on.

Shao Li, Xu Youming (2024) believed that the digital era teaching awareness update, digital literacy deepening, teaching ability improvement, teaching research expansion aspects affect the teacher professional competency.

Table 2.1 Factors affecting teachers' professional competency

| Teachers' Professional Competency | Theoretical knowledge | Work skills | Work attitude | Professional ethics |
|---|-----------------------|-------------|---------------|---------------------|
| Casey Allen (2002) | √ | √ | | |
| The German Research Foundation (DFG) (2013) | √ | | √ | √ |
| He Fengying (2009) | √ | √ | √ | √ |
| Zhang Ying, Jiang Yongzhong, and Huang Rui (2010) | | √ | | √ |
| Guo Qi and Zhao Ming (2011) | √ | √ | √ | √ |
| Zeng Quansheng (2016) | √ | √ | √ | √ |
| Hong Mei and Wang Tangerine (2017) | | √ | √ | √ |
| Shao Miaomiao (2018) | | √ | | √ |
| Lin Lida and Ma Liting (2018) | √ | √ | √ | |
| Feng Jiyan (2023) | √ | √ | | |
| Li Tian (2024) | | √ | | √ |
| Shao Li, Xu Youming (2024) | | √ | | |
| Total | 7 | 11 | 6 | 8 |

According to Table 2.1, the researcher analysed and summarised the literature, concepts, theories, and studies related to the professional competency of accounting teachers, mainly including Casey Allen (2002); The German Research Foundation (DFG) (2013); He Fengying (2009); Zhang Ying, Jiang Yongzhong, and Huang Rui (2010); Guo Qi and Zhao Ming (2011); Zeng Quansheng (2016); Hong Mei and Wang Tangerine (2017); Shao Miaomiao (2018). Lin Lida and Ma Liting (2018); Feng Jiyan (2023); Li Tian (2024); Shao Li, Xu Youming (2024). The researchers selected the corresponding occupational competencies based on these criteria as the independent variables in the research framework of this study. By selecting

occupational competencies with a frequency of 6 or more. They can be categorized into the following 4 dimensions: 1) theoretical knowledge; 2) work skills; 3) work attitude; and 4) professional ethics.

In conclusion, teachers' professional competency refers to the synthesis of all the elements necessary for teachers who are engaged in teaching accounting to be competent in the professional work of teaching accounting education in higher vocational schools, and refers to a comprehensive element of competence, which is a general presentation of theoretical knowledge, work skills, work attitude and professional ethics.

7. Theory Related to Professional Competency

There are three main theories about professional competency:

7.1 Iceberg Model

In 1973, the famous American psychologist McClelland created the iceberg model of professional competency. He believes that this "iceberg" is composed of five parts: knowledge (knowledge), skills (skill), self-concept characteristics (self-concept characteristics), motivation (motives) and trait (traits). Among them, knowledge, skills is belongs to the part of professional competency, and this part is easy to be found and measure, can through the training learning to promote the development, for attitude, values, personal factors such as potential belongs to the hidden under the iceberg, with relative stability tendency, not easy to measure, if the potential factors for mining, to a certain extent, is able to change people's behavior (Xu Haiyan, 2024). Details are shown in Figure 2.1.

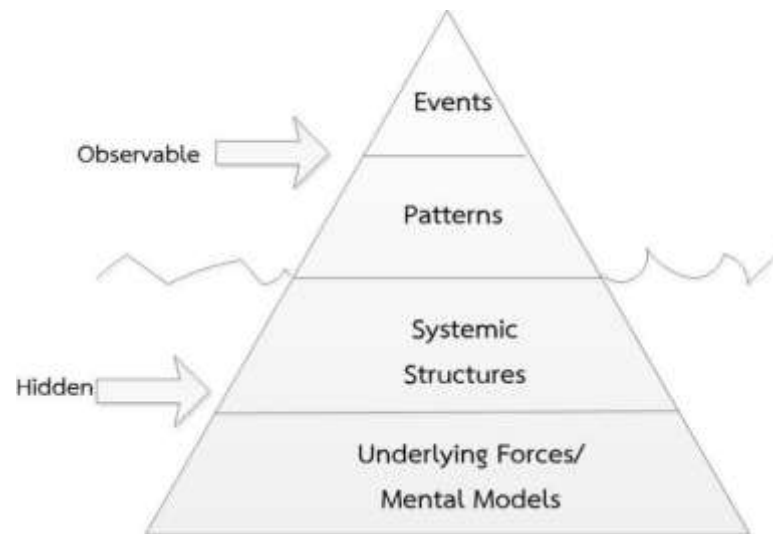


Figure 2.1 Iceberg Model of professional competency

7.2 Whole-brain Model

The whole brain model (Whole Brain Model) is a competency model developed by Dr. Ned Herman (Ned Herrmann) based on the underlying professional principles of "brain advantage". He thinks: the brain division of labor and people's way of thinking, creativity, learning is closely related, brain division of labor characteristics will affect personal interest preference, at the same time interest preference and effect on personal motivation and ability development, in order to diagnose personnel potential quality and jobs of the distribution of the brain, the model in recruitment, performance appraisal and personnel allocation, promotion of human resources activities has been widely used (Zha Youliang, 2004). The detailed model figure is shown in the Figure 2.2.

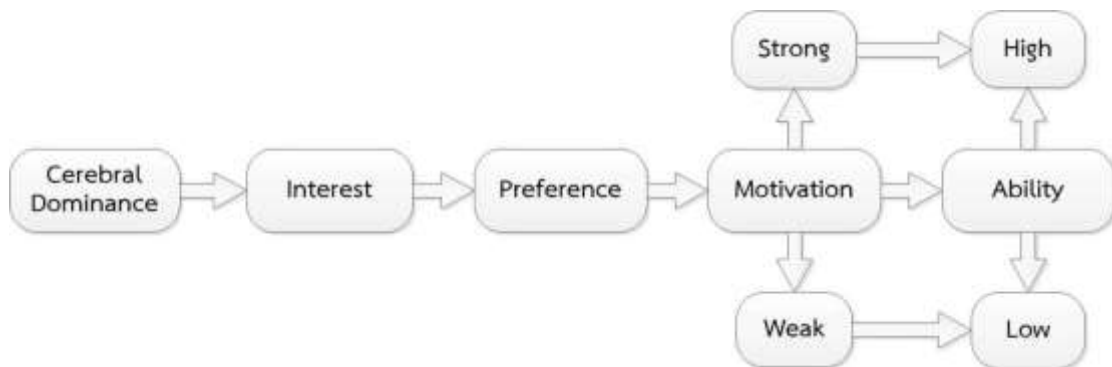


Figure 2.2 Whole-brain model

7.3 Fair Incentive Theory

Adams proposed the "fair incentive theory," also known as the "comparative theory," which was designed to motivate production. It emphasizes that the principle of equality should be followed to the reasonable distribution of workers' wages, which is the comparison of the labor remuneration and others according to their own labor income, and observe whether it is in a fair and reasonable category. The corresponding reward, people are more concerned with the relative amount. Later, whether the job is active depends on whether the actual salary is in a reasonable range under the expected comparison. During the period of unfair psychology, people in order to achieve the equivalence of efforts and harvest, will correspondingly reduce the amount of pay, and even lead to the behavior of resignation. The fair incentive theory brings some ideas to the study of this paper: according to the survey, the direction and degree of accounting teachers' efforts and the development of higher vocational colleges themselves have different degrees of influence. Therefore, the school establishes an effective incentive system and further optimizes and improves the salary system of accounting teachers, so as to promote the improvement of the professional competency level of accounting teachers in higher vocational colleges in Shaanxi Province (Huang Shuyun, 2022).

Concept of Sustainable Development

The concept of sustainable development runs through all fields of social, economic and educational development, and its core essence lies in balancing current development with long-term interests. Extended to the field of higher education, the sustainable development of teachers serves as the core support for promoting the high-quality development of education, and is also the key to ensuring the long-term improvement of talent cultivation quality.

1. Definition of Sustainable Development

Although the idea of sustainable development has been around for a long time, the first time it was explicitly mentioned as a specific concept was in 1987, when the Norwegian Prime Minister, Mrs. Brundtland, in her capacity as Chairperson of the United Nations Commission on Environment and Development (UNCED), made a report entitled "Our Common Future", which clearly defined the concept of sustainable development as "Sustainable development is development that both development that meets the needs of the present without jeopardizing the ability of future generations to meet their needs (Sun Xianghe, 2015)." This new concept of development has been recognized by both domestic and foreign societies, and a broad consensus has been formed, as it is in line with the requirements of the times.

Sustainable development was first regarded as a long-term development model to promote economic growth, but with the deepening of theoretical understanding and research, the academic community's understanding and research on sustainable development is no longer limited to the economic aspect only, and it is considered that sustainable development can encompass nature, economy, environment, society, culture, education and other aspects, which is a multifaceted view of development, and academics have also recognized it from different perspectives according to their respective fields of research and different attributes of sustainable development. Academics have also proposed different definitions from different perspectives according to their respective fields of study and the different attributes of sustainable development.

In 1994, the World Conference on Population and Development clearly stated that "the center of sustainable development is human beings", and that only when human beings achieve sustainable development will the sustainable economic and social development of mankind be realized. The cultivation of talents lies in education, therefore, education is one of the effective ways to realize the sustainable development of the society, and one of the key factors to decide whether the sustainable development of education is good or bad lies in the teachers, because the teachers shoulder the important mission of cultivating people with the potential of sustainable development, therefore, there is a direct link between the sustainable development of teachers and the sustainable development of education, and the sustainable development of teachers is undoubtedly an important factor in the theory of sustainable development. Teachers' sustainable development is undoubtedly an important part of sustainable development theory (Zhang Xueli, 2023).

In sum up, focusing on the natural and social attributes of "sustainable development" and based on the definitions of experts and scholars, this paper believes that sustainable development is a new concept of development, a long-term development mode, a healthy development state, a development mode based on the present, but with an eye to the future, which can relatively satisfy the needs of the present generation without jeopardizing the development of future generations. It is a healthy and coordinated concept of development that can relatively satisfy the needs of the present generation without jeopardizing the development and needs of future generations.

2. Sustainable Development for Higher Education Teachers

The research on sustainable development in this study mainly includes the concept and research on sustainable development of higher vocational teachers, as follows:

Sustainable development involves nature, society, economy and culture, and in the final analysis, it belongs to the sustainable development of human beings. The role of higher education can provide impetus for human beings to realize sustainable

development. Higher vocational teachers play a very important role in students' learning career, and the sustainable development of their profession plays an important role in higher education. The sustainable development of higher vocational teachers refers to a kind of development drive of higher vocational teachers to adapt to the rapidly developing teaching needs of the society, to improve their own teaching ability, and to ensure the main position of teachers (Lu Dongmei, 2021).

Dong Pengzhong and Jin Xiuli (2023) take the cultivation of vocational teachers as the goal, start from the connotation, purpose and significance of the sustainable development of vocational teachers, follow the law of growth of excellent vocational teachers, put forward the theory of "three-stage" of pre-vocational training, post-vocational training and sustainable development of vocational teachers, and discuss the issue of cultivation and management guarantee of sustainable development of vocational teachers. It also discusses the issue of guaranteeing the cultivation and management of sustainable development of VET teachers.

Sustainable development refers to meeting current needs without compromising the ability of future generations to meet their needs, emphasizing the balance between economy, society and environment, and pursuing economic prosperity, social equity and environmental protection.

At present, there is a lack of research on the sustainable development strategy of teachers' professional competency in China, and the existing research focuses too much on the research on teacher education. As for the research on the improvement strategy of improving teachers' professional competency, some scholars believe that the level of teacher training should be improved first and the training should be handled well. Secondly, we should deepen the teachers on the job learning, good training. Third, strengthen the mutual assistance and cooperation between teachers, the good communication. Deng Sanying (2005) believes that the process of teachers' professional competency development should not only be about mastering the subject knowledge, but also about the combination of

knowledge and technology, with the goal of improving the professional competency, and with the purpose of training freshmen as experts.

Chen Ying and Ling Shishou (2021) believe that the maturity and application of AI technology is gradually changing the workflow, content and way of accounting personnel, and at the same time provides more opportunities for the improvement of operational efficiency and value creation of enterprises. In order to adapt to the industry change under the new technology environment, the enterprise has put forward new requirements and higher standards for the professional competency of accounting practitioners. Based on the questionnaire survey of enterprise accounting personnel, the professional competency of accounting personnel is analyzed from three dimensions of professional ethics, general ability and professional competency, so as to put forward coping strategies.

Zeng Yang Xinyue (2023) believes that accounting teachers in higher vocational education are the first resource for the development of accounting vocational education, and improving their professional competency has become an inevitable requirement for the great change in the new era of digital intelligence, and leading higher vocational education to respond to the trend of The Times and the development of teachers' career. Through the new mode of industry-education integration, enrich the training channels, and build the community of teachers' professional competency. Through the workshop, expand the social service channels of higher vocational teachers, build "double teacher and double ability", master studio, strengthen the teacher training of "double teacher quality"; improve the mechanism, strengthen the training system and mechanism of "double teachers", and broaden the diversified teacher career development channels.

Shao Li, Xu Youming (2024) into the digital age of teachers' professional competency transformation and promotion, focusing on the analysis of teachers in the current education field change insufficient digital technology fusion, professional skills and professional adaptability challenges, independent learning ability and professional sustainable development ability, discusses the teachers in teaching consciousness update, digital literacy, teaching ability, the development of teaching

research demand. For these challenges, puts forward the comprehensive promotion based on knowledge acquisition and knowledge application path, through the continuous acquisition and application of knowledge, the deep understanding and innovation of emerging education technology and methods, improve the teaching quality and effect, for teachers in the rapid evolution of digital education environment of professional development to provide practical direction and strategy.

Li Tian (2024) starts from the analysis of educational characteristics, clarified the practical strategy of teachers 'professional competency development through theoretical analysis, that is, pay attention to the construction of teachers' ethics, constantly consolidate professional knowledge, establish a perfect teacher evaluation system, so as to improve the comprehensive ability of teachers.

In conclusion, according to the research results of previous scholars on the "professional competency improvement path of accounting teachers", it can be seen that researchers put forward targeted improvement paths mainly based on the three aspects of government, schools and individuals.

Concept of Strategy

A strategy is a systematic plan and action scheme for achieving specific goals, and its value lies in providing clear path guidance for complex problems. Clarifying the core definition of strategy is a fundamental prerequisite, while mastering scientific formulation methods is a key link to ensure the adaptability and feasibility of the strategy.

1. Definition of Strategy

Different scholars have different views on the connotation of strategy, as follows:

Alfred D. Chandler (1962) defined strategy as "the determination of the long-term goals and objectives of an enterprise and the adoption of courses of action and the allocation of resources necessary for carrying out those goals". He emphasized that after an organization determines its strategy, it should choose the most appropriate organizational structure to achieve these goals.

Fred Gluck (1978) defined strategy as "an integrated set of actions designed to create a sustainable advantage over competitors". This definition emphasizes that strategy is not just a plan, but needs to be translated into specific actions, and these actions are coordinated and consistent to bring competitive advantage to the enterprise.

Kenichi Ohmae (1979), a famous Japanese management scientist, proposed that the only goal of strategic planning is to enable the design organization to gain more advantages than its competitors as efficiently as possible, which means trying to change the power of the organization in the most efficient way and using this power to outperform competitors. Ohmae's strategic thinking emphasizes the importance of the 3C model, namely the relationship between the company, the customer, and the competitor. He believes that only by integrating these three key factors into the same strategy can sustainable competitive advantage be achieved.

Michael Porter (1979) conducted an in-depth analysis of industry structure and proposed how to assess the degree of competition and profit potential of an industry by understanding the five basic forces. These five forces include the bargaining power of suppliers, the bargaining power of buyers, the threat of new entrants, the threat of substitutes, and the degree of competition among existing competitors in the industry. Porter emphasized that the core of corporate strategy lies in choosing how to compete in the industry and how to achieve cost leadership or differentiation in each link of its value chain to gain an advantage in competition.

Bracker (1980) proposed that strategy is "analyzing the environment and situation to determine the company's position in the competition and allocating resources to achieve the company's main goals"; Barney regarded strategy as a theory testing process; Grant emphasized that strategy includes setting long-term goals, understanding competitors, objectively evaluating resources and effectively executing actions.

H. Mintzberg (1987), a professor at McGill University in Canada, borrowed the concept of the four elements (4P) in marketing and proposed that corporate strategy is explained by five standardized definitions, namely plan, strategy, pattern, position

and perspective, which constitute the "5P" of corporate strategy. These five definitions explain the concept of corporate strategy from different perspectives. H. Mintzberg pointed out about corporate strategy: "People give different connotations to corporate strategy in different ways in different occasions in production and business activities, which shows that people can accept diverse strategic definitions according to their needs."

Kenny Anderson (2023) emphasizes shifting thinking from "strategy development" to "strategy discovery" to meet today's business challenges, improve employee engagement, and enhance business performance. Kenny argues that management teams and boards are facing disruptions from changing consumer preferences, the COVID-19 pandemic, and climate change, while also struggling with strategic chaos, with too many concepts and not enough clarity. He offers a simple and effective framework to help managers navigate the maze of current ideas and approaches and maximize their competitive advantage.

In summary, strategy refers to a series of action plans and principles designed to achieve specific goals. It is developed according to the development of the situation and aims to achieve the goal in the most effective way. Strategy includes not only specific action plans, but also guiding principles and methods for action, as well as challenges and coping strategies that may be encountered during implementation.

2. Methods of Developing Strategies

There are many ways to develop strategies. The most commonly used one is through a combination of SWOT analysis, PEST analysis and TOWS analysis.

Kenneth R. Andrews (1971) of Harvard Business School proposed SWOT analysis. The SWOT model, also known as SWOT matrix analysis, is a method of analyzing the competitive situation of an enterprise, and is one of the basic analysis methods of marketing. By evaluating its own strengths, weaknesses, external competitive opportunities and threats, it is possible to conduct a comprehensive, systematic and accurate study of the situation of the research object, and then

formulate corresponding development strategies, plans and countermeasures based on the results of the study. etc. The figure of SWOT analysis is shown in Figure 2.3

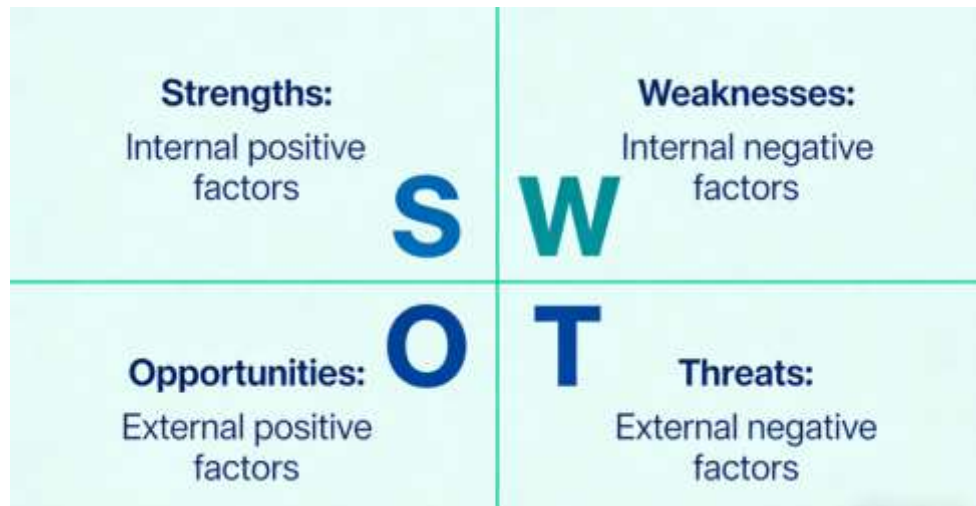


Figure 2.3 SWOT analysis

Harvard professor Francis E. Aguilar (1967) introduced PEST analysis, a strategic management tool to help businesses or organizations assess the impact of the macro-environment on their operations in terms of four dimensions: political, economic, social and technological. Technological) dimensions. Through this analysis, organisations are able to better understand changes and trends in the external environment, identify possible opportunities and threats, and develop strategies accordingly. PEST model diagram is shown in Figure 2.4.



Figure 2.4 PEST model diagram

Heinz Wehrich (1982), a professor of management at the University of San Francisco in the United States, proposed the TOWS analysis, which is also known as inverse SWOT analysis or Dawes matrix. TOWS analysis is proposed to help companies or organizations to better develop strategies, analyse competitors and so on, which is done by matching the four dimensions of Strengths, Weaknesses, Opportunities and Threats with each other to draw a series of conclusions for decision-making. By matching the four dimensions of strengths, weaknesses, opportunities, and threats, a series of conclusions can be drawn. TOWS matrix diagram is shown in Figure 2.5



Figure 2.5 TOWS matrix

The main difference between TOWS analysis and SWOT analysis is the order in which they are analyzed. TOWS analysis first focuses on external opportunities and threats before considering the firm's internal strengths and weaknesses. The practicality of this approach is that it is more in line with the habit of focusing first on market opportunities and risks when developing a competitive strategy. Through this sequence, the firm's strengths can be more effectively utilized to capitalize on opportunities, as well as to avoid or reduce the impact of external threats.

In practice, TOWS analysis can lead to four basic strategies: using strengths to seize opportunities (SO), using strengths to reduce threats (ST), improving weaknesses to seize opportunities (WO), and reducing weaknesses to avoid threats (WT). This helps firms gain a clearer understanding of how to allocate resources and actions to achieve strategic objectives.

In summary, PEST analysis focuses on macro-environmental factors, including political, economic, social and technological. SWOT analysis includes not only macro-environmental factors (through external analysis of opportunities and threats), but also the organization's internal strengths and weaknesses. The combination of

SWOT analysis and PEST analysis can be used to analyse the current situation and TOWS analysis can be used to develop specific strategies. In this paper, SWOT and PEST analysis will be used to analyse the internal and external factors for the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, and the TOWS approach will be used to formulate the sustainable development strategies.

Concept of Accounting Teachers' Professional Competency in Higher Vocational Colleges

The professional competency of accounting teachers in vocational colleges is a comprehensive system that meets the needs of vocational education and the accounting industry, integrating practicality, teaching pertinence and industry adaptability. Clarifying its connotation is the foundation for carrying out competency training, while relying on relevant theories as support can more scientifically define the boundaries of competency and guide the path of competency improvement.

1. Context of Accounting Teachers' Professional Competency in Higher Vocational Colleges

The research object of this paper is the teachers engaged in accounting professional teaching in three-year higher vocational colleges, which is the combination of teachers and technicians. As an educator, he should be good at teaching and educating people, and also an accounting professional, who should have relevant professional knowledge and skills. The professional competency of accounting teachers refers to the professional knowledge and skills of accounting teachers and the professional attitude reflected in education and teaching (Zhou Meihong, 2018).

"Teacher Ability Standards" establishes teacher competence standards for traditional teaching, online teaching and mixed education: professional foundation, planning and preparation, teaching methods and strategies, evaluation and evaluation, and teaching management. These standards consist of five dimensions, consisting of 98 specific indicators (Yang Xiaohui, 2008). According to the special job

requirements of university teachers, some experts believe that the professional competency of university teachers mainly has three dimensions: teaching ability, scientific research ability and social service ability. Combined with the current evaluation standards of teachers in college and universities, the main indicators of teachers' professional development are defined as teaching, scientific research, title and position. This evaluation method is simple and easy to use, but there are also some problems. After all, the professional titles and positions of university teachers are mainly evaluated by universities according to the teachers' own teaching ability and scientific research ability, and there is some overlap in the evaluation content of these three indicators (Li Yuhong, 2003).

Cao Bingzheng (2008) through the questionnaire method to build higher vocational teachers competent characteristics model, including eight core characteristics: professional knowledge and skills, good psychological quality, personal influence, classroom teaching and expression ability, professional accomplishment and communication ability, communication ability, self development and creativity and organization management and coordination ability.

Hu Yanqin (2008) constructed the general competency model of "double-qualified" teachers in higher vocational colleges through the behavioral event interview method, including six aspects: teaching literacy, teaching management ability, scientific research ability, development consciousness, good mentality and team spirit.

He Fengying (2009) believes that the competency model of teachers in higher vocational colleges includes two structures: knowledge, skill quality and individual elements.

Zhang Ying, Jiang Yongzhong, Huang Rui (2010) constructed the competency model of "double-qualified" teachers in higher vocational colleges through questionnaire survey, which respectively teaching quality, professional quality, practical quality, good mentality and scientific research innovation.

Guo Qi and Zhao Ming (2011) constructed the index system of "double-qualified" performance evaluation in higher vocational colleges through questionnaire

survey method, including five indicators, such as teachers' ethics, teaching work, practical ability, professional competency, and scientific research.

Ding Shaochun (2011) believes that the model of post ability quality of university teachers includes five aspects: basic ability, professional competency, practical ability, scientific research ability and humanistic ability quality.

Zhai Xiaoning (2011) evaluated the professional competency of college teachers through the rough set method, and established a multi-objective evaluation model of college teachers' ability. The professional competency of college teachers is divided into five dimensions: basic ability, work skills, internal ability, characteristic ability, interpersonal relationship. The index within each dimension and the corresponding weight of each index are given.

Zheng Hongwei and Meng Juan (2013) believe that when evaluating the professional competency of accounting teachers in vocational colleges, they should not only look on their professional qualifications, but also look on their teaching ability, professional practice ability and professional judgment ability. The professional competency of accounting teachers in vocational colleges should be discussed from the aspects of personality cultivation, flexible thinking and professional competency.

Hou Yunjie (2017) proposed that the competency model of teachers in private universities is composed of 22 specific competency characteristics in 4 dimensions (teaching competence, management competence, emotional morality, motivation and regulation).

Shao Miaomiao (2018) pointed out the importance of teachers' teaching design ability, professional ethics and accomplishment ability, scientific research ability and information teaching ability in higher vocational colleges.

Lin Yanhua (2019) constructed a professional competency model of accounting teachers in Guangzhou secondary vocational colleges with 25 dimensions, including scientific research and career development ability, personal characteristics, professional teaching ability, professional quality and professional practice ability, Including social service ability, organization and management ability, information

update ability, self learning ability, combining theory with practice, education research ability, academic communication ability, sense of responsibility, dedication, ideological and moral education ability, self control ability, teaching methods, teaching design ability, advanced vocational education concept, teaching organization and management ability, language expression ability, practical teaching skills, professional title, professional knowledge, basic cultural knowledge, education professional knowledge, enterprise practical experience, to participate in professional training, industry ability, communication and collaboration ability the 25 professional factors.

Wang Haiqin (2019) studied the improvement of the professional competency of higher vocational teachers, based on the characteristics of higher vocational education, and combined with the characteristics of higher vocational teachers. The professional competency of higher vocational teachers is divided into three levels: basic professional competency, key professional competency, and exclusive professional competency. Basic professional competency is the professional competency that all teachers should have. The key professional competency is an important and easily overlooked core ability for teachers in contemporary higher education. The exclusive professional competency is the unique ability of higher vocational teachers.

Mu Jie (2020) constructed a "dual-qualified" teacher competency model that meets the current talent training needs, and identified 40 competency indicator elements for "dual-qualified" teachers, evaluating teachers' professional competency from the aspects of personal characteristics, teaching attitude, teaching skills, and comprehensive practice. In the recruitment, training, assessment and other aspects of teachers, we will refer to the standards of teacher competency model, and comprehensively consider the matching degree of teachers' professional competency and positions.

Jing Lian (2020) believes that young teachers of accounting majors in higher vocational colleges in the new era should have six qualities and abilities, namely, good moral and political level, solid accounting professional foundation, skilled

practical application ability, diversified teaching ability, and strong information application ability.

Li Yanping, Zhang Zhongshou (2021) took the accounting major as an example to analyze the impact and reasons of "Great Wisdom Moving cloud" on the professional competency of college teachers, and reconstructed the core vocational abilities of four aspects of college teachers, namely, adaptability, learning ability, innovation ability and communication ability.

Ge Suling (2022) believes that under the "1+X" certificate system, accounting teachers should have accounting professional competency, teaching ability, scientific research ability, innovation ability, social service ability and practical ability.

In conclusion, the competency described in this study is to combine the ability according to the actual content and the job position. Accounting professional teachers in higher vocational colleges is defined as: competent accounting education teaching this specific post should have teaching ability, research ability, practice ability, innovation ability, the purpose is to test accounting professional teachers can show excellent professional competency quality for the accounting education teaching work. The model covers the theoretical knowledge, work skills, work attitude and professional ethics that all accounting teachers must have.

2. Relevant Theories on the Professional Competency of Accounting Teachers

In the broad arena of higher vocational education, accounting teachers are an important force in cultivating future accounting professionals. Their professional competency not only affects students' professional quality and career development, but is also directly related to the quality and level of the entire accounting education system. This paper will deeply explore the professional competency of accounting teachers in higher vocational colleges from seven aspects, including theoretical knowledge, teaching ability, practical ability, scientific research ability, innovation ability, professional attitude, and professional ethics, in order to provide theoretical support and practical guidance for educators in this field.

2.1 Theoretical Knowledge

Theoretical knowledge is the cornerstone of the professional competency of accounting teachers. It not only includes the basic theories and core concepts of accounting disciplines, but also involves interdisciplinary knowledge systems. Accounting teachers in higher vocational colleges should have a solid professional foundation, master the knowledge of accounting professional courses, have an in-depth understanding of professional knowledge, and pay attention to the connection and reference between disciplines. Accounting teachers should be good at summarizing, form their own learning thinking and methods in the process of learning and teaching, and have the ability to apply knowledge. Because accounting knowledge is relatively time-sensitive, teachers should have the ability to continue learning, constantly learn cutting-edge accounting knowledge, understand the development direction of accounting profession, keep pace with the times, and update their knowledge base.

As a highly applied discipline, accounting has a huge and complex theoretical knowledge system. Teachers of accounting majors in higher vocational colleges should have systematic professional theoretical knowledge, including but not limited to basic accounting, financial accounting, cost accounting, management accounting, auditing, tax law and tax accounting, financial management, etc. These theoretical knowledge are the basis for teachers to design courses and implement teaching, and are also the key to guiding students to deeply understand accounting principles and master accounting skills.

Accounting knowledge is updated frequently, and new accounting standards, policies, and regulations emerge in an endless stream. Therefore, accounting teachers need to remain highly sensitive to industry dynamics, update their knowledge reserves in a timely manner, and ensure the timeliness and accuracy of teaching content. In addition, teachers should also establish the concept of lifelong learning and continuously improve their professional quality by participating in professional training, academic exchanges, etc.

2.2 Work Skills

1) Teaching Ability

Teaching ability is an important ability for teachers to impart knowledge to students, which is directly related to teaching effects and students' learning experience.

The teaching effect of accounting will affect the quality of training accounting talents. Accounting teachers should have diversified teaching abilities and continuously improve teaching effects and teaching quality. For example, case teaching method, project-driven teaching method, task-driven teaching method, etc. can stimulate students' interest in learning and improve their participation and learning effects. The teaching abilities that teachers should have mainly include teaching design ability, teaching organization ability, student management ability, teaching evaluation ability, etc. They can analyze the learning situation according to the teaching objects, determine reasonable teaching goals, select appropriate teaching methods and teaching means, and optimize the teaching process. As young teachers, they also need to have the ability to reflect and improve teaching, give full play to their advantages, make up for their shortcomings, and improve their teaching level (Mu Jie, 2020). Curriculum development and design ability is one of the important abilities of accounting teachers. Teachers should flexibly adjust the course settings and teaching content according to market demand and students' employment situation. In course design, teachers should focus on the combination of theory and practice, increase the proportion of practical courses, and improve students' practical operation ability. At the same time, teachers should also pay attention to the development trends of the accounting industry, and promptly incorporate new knowledge and new skills into the course content to ensure the advancement and practicality of the teaching content.

2) Practical Ability

Practical ability is the ability of accounting teachers to apply theoretical knowledge to practical work. It is of great significance to improve students' practical ability and professional quality. For accounting teachers, it is far

from enough to have professional theoretical knowledge. They must also have the ability to combine theory with practice. At present, many accounting courses offered by higher vocational colleges are courses that integrate theory and practice and combine work and study. Teachers can simulate actual work scenarios and guide students to complete a series of real accounting tasks such as filling out vouchers, compiling reports, handling taxes, and analyzing and processing financial data. In order to be competent for these courses and correctly guide students, accounting teachers must be familiar with the practical process, be able to perform practical operations independently, and master practical skills and techniques. School-enterprise cooperation is an important way to improve the practical ability of accounting teachers. Higher vocational colleges should establish close cooperative relations with enterprises and send accounting teachers to enterprises for work practice. In enterprise practice, teachers can be exposed to the real accounting work environment and business processes, and understand the financial management and accounting methods of enterprises. Through school-enterprise cooperation, teachers can better impart practical experience to students, and at the same time provide consulting and services to enterprises in the cooperation, achieving a win-win situation for schools and enterprises (Jinglian, 2020).

3) Scientific Research Ability

Scientific research ability is an important way for accounting teachers to improve their professional quality and academic level, and it is also an important driving force for promoting accounting education reform and innovation. The scientific research ability of accounting teachers is an important cornerstone to support their professional growth and lead the development of the discipline. They are not only proficient in accounting theory and practice, but also have profound scientific research literacy and rigorous academic attitude. Accounting teachers actively participate in scientific research in the field of accounting, pay attention to industry trends, have insight into academic frontiers, and solve complex problems in accounting practice through in-depth research. They use scientific research methods, conduct empirical analysis, case studies or theoretical exploration, and continuously

accumulate new knowledge and new ideas to contribute wisdom to the development of accounting disciplines. At the same time, accounting teachers also focus on transforming scientific research results into teaching resources, enriching course content, improving teaching quality, cultivating students' scientific research awareness and innovation ability, and injecting continuous vitality into accounting education. (Hou Yunjie, 2017).

4) Industry Research Ability

Accounting teachers should have profound industry research ability, which is an important cornerstone for keeping up with the dynamics of the accounting profession and optimizing teaching content and strategies. They collect and analyze industry reports, policy changes, corporate cases and other materials, keenly capture the latest trends and challenges in the accounting field, and ensure that the teaching content is both in line with the academic frontier and close to the workplace. This ability enables accounting teachers to adjust the curriculum in a timely manner, incorporate the latest accounting standards and practical operations, and help students build a knowledge system that is both solid and forward-looking. At the same time, industry research also promotes communication and cooperation between teachers and industry experts, introduces more practical wisdom and valuable experience into teaching, and jointly promotes the innovation and development of accounting education (Lin Yanhua, 2019).

5) Teaching Organization and Management Ability

The teaching organization and management ability of accounting teachers is a key element in their teaching work. They need to have the ability to efficiently plan courses, flexibly control the rhythm of the class, and scientifically evaluate students' learning outcomes. In teaching design, accounting teachers should be able to closely combine students' characteristics with industry needs to formulate reasonable teaching goals and plans; in classroom implementation, they are good at using a variety of teaching methods and interactive methods to stimulate students' learning interest and participation and ensure teaching effectiveness; in the post-class feedback and evaluation link, accounting teachers can accurately grasp students'

learning situation, adjust teaching strategies in a timely manner, and promote the all-round development of each student. This excellent teaching organization and management ability not only improves the quality and efficiency of teaching, but also lays a solid foundation for cultivating outstanding talents with a solid accounting foundation and good professional qualities (Zeng Quansheng, 2016).

6) Continuous Learning Ability

The continuous learning ability of accounting teachers is an indispensable core quality in their careers. Faced with the continuous updating of accounting standards, frequent adjustments to tax policies, and the rapid development of financial technology, accounting teachers need to maintain a high degree of learning acumen and keep up with the times. They must not only delve into the forefront of accounting theory, but also actively learn the latest practical operations and case analysis to ensure that the teaching content is both forward-looking and close to reality. By participating in professional training, academic exchanges, industry seminars, and self-study, accounting teachers continue to improve their professional quality and teaching ability, stimulate students' interest in learning with flexible and diverse teaching methods, and cultivate high-quality talents that meet the needs of the future accounting industry. This spirit of continuous learning is not only the cornerstone of personal growth, but also an important driving force for the development of accounting education. (Li Yanping, 2021).

7) Unity Writing Ability

The unity writing ability of accounting teachers is a valuable quality in team teaching and scientific research cooperation. They are good at working closely with colleagues to jointly design course plans, write teaching materials and teaching cases to ensure the consistency and high quality of teaching content. In teamwork, accounting teachers can give full play to their personal expertise, while respecting and absorbing the opinions and suggestions of others, forming a good atmosphere of complementary advantages. They are good at communication and coordination, effectively solving problems encountered in cooperation, and ensuring the smooth realization of team goals. In addition, accounting teachers also actively

participate in interdisciplinary cooperation, join hands with other professional teachers, and jointly explore the integration points of accounting knowledge and other fields to broaden students' knowledge horizons. This spirit of unity writing not only improves the efficiency and quality of teaching and research work, but also sets an example for students to unite, cooperate and make progress together.

2.3 Work Attitude

Work attitude is the psychological tendency and behavioral characteristics shown by accounting teachers in their professional activities, which is directly related to the work effect and professional development of teachers.

1) Responsibility and Professionalism

Accounting teachers should have a high sense of responsibility and professionalism. They should take every class, every teaching activity and the growth and development of every student seriously. In the teaching process, teachers should set an example for students by example and teach by words and deeds. At the same time, teachers should also pay attention to students' individual differences and specialty development, and provide them with personalized guidance and help. This sense of responsibility and professionalism is an important manifestation of teachers' professional ethics and the key to winning students' respect and trust (Shao Miaomiao, 2018).

2) Unity and Cooperation Ability

The unity and cooperation of accounting teachers is a powerful driving force for improving teaching quality. They know that in the complex and ever-changing field of accounting education, it is difficult to cope with all challenges alone. Therefore, accounting teachers work closely together to jointly formulate teaching plans, share teaching resources, and exchange teaching experiences. They support each other, achieve each other, and form an efficient and collaborative teaching team. In the team, each teacher plays his or her professional expertise and contributes wisdom and strength to the team. Through unity and cooperation, accounting teachers not only improve their personal teaching ability, but also

promote the rapid growth of the entire teaching team, providing students with a richer and more comprehensive learning experience.

3) Self-emotional Management Ability

The self-emotional management ability shown by accounting teachers at work is particularly critical. The importance of emotional stability to teaching quality and student guidance. Faced with heavy teaching tasks, students' diverse learning needs and possible professional challenges, accounting teachers can respond calmly, effectively regulate their personal emotions, and avoid bringing negative emotions into the classroom. They are good at using positive psychological adjustment methods, such as deep breathing and meditation, to maintain a good mentality. When faced with conflicts, they can control their emotions and deal with problems in a rational state. At the same time, accounting teachers also show a high degree of empathy, can understand and respond appropriately to students' emotional reactions, and create a warm and supportive learning environment. This strong self-emotional management ability not only improves teaching effectiveness, but also sets a good example of emotional management for students (Lin Yanhua, 2019).

4) Encourage Critical Thinking

Accounting teachers' ability to encourage critical thinking is an important manifestation of their ability to cultivate students' comprehensive qualities. They not only impart knowledge, but also focus on guiding students to learn to question, analyze and evaluate information. In class, accounting teachers will design open-ended questions to encourage students to examine accounting principles and practical operations from different perspectives, stimulating their spirit of exploration and innovation. At the same time, they encourage students to put forward their own opinions and verify and discuss them through logical reasoning, case analysis and other methods. This teaching model not only deepens students' understanding of accounting knowledge, but also cultivates their ability to think independently and solve problems, laying a solid foundation for students to make wise decisions in a complex and changing business environment in the future.

5) Patience and Affinity

The patience and affinity of accounting teachers are the indispensable wings of their professional charm, adding endless warmth and motivation to students' learning journey. In accounting, a discipline that is both rigorous and complex, students often encounter difficult-to-understand concepts and complex calculations. Accounting teachers answer every question with great patience and patience. Even the most basic questions are always faced with an encouraging and supportive attitude to ensure that every student can keep up with the pace of learning. They know that every subtle difficulty may become an obstacle to students' progress, so patience has become their most solid backing.

And affinity is the bond between accounting teachers and students to establish deep emotions. They not only impart knowledge, but also care about students' growth and emotional needs. In the classroom, accounting teachers create a relaxed and pleasant learning atmosphere with a friendly smile and gentle tone, allowing students to master knowledge in pleasure. Outside of class, they are more like friends of students, listening to students' voices, sharing bits of life, and allowing students to feel the warmth of home in trust and respect.

The patience and affinity of accounting teachers not only help them win the respect and love of students, but also inspire students' interest and love for accounting. Under their guidance, students learn how to face difficulties and challenges, and how to embrace learning and life with a positive attitude. This strength will accompany students throughout their lives and become an important driving force for them to keep moving forward (Lin Yanhua, 2019).

2.4 Professional ethics

Professional ethics are the behavioral norms and moral codes that accounting teachers should follow in their professional activities. It reflects the professional ethics and personality charm of teachers.

1) Integrity and Law-abiding

Integrity and law-abiding are the basic requirements of the professional ethics of accounting teachers. They should be honest and trustworthy,

and their words and deeds should be consistent and strictly abide by national laws and regulations and accounting professional ethics. In the teaching process, teachers should set an example and teach by example to guide students to establish correct values and morals. At the same time, teachers should also pay attention to the integrity construction of the accounting industry and actively participate in related activities and discussions to contribute to improving the image of the industry (Smith, 2023).

2) Fairness and Selflessness

Fairness and selflessness are important manifestations of the professional ethics of accounting teachers. They should treat every student fairly without favoritism or discrimination. In the process of assessment and evaluation, teachers should adhere to the principle of objectivity and fairness to ensure the accuracy and fairness of the evaluation results. At the same time, teachers should also pay attention to the individual differences and specialty development of students and provide them with personalized guidance and help. This fair and selfless work attitude helps to create a fair, just and harmonious learning environment to promote the all-round development of students (Smith, 2023).

3) Careful and Cautious

Careful and cautious are essential professional qualities for accountants. Accounting work is tedious and complicated, involving a large amount of data and details, and a slight negligence may cause major errors. Therefore, accountants must maintain a high sense of responsibility and a meticulous work attitude in the process of work, and carefully check and review every business, every voucher, and every report to ensure that there are no mistakes. At the same time, they should also have keen insight and judgment, and be able to promptly discover and correct problems and loopholes in accounting processing to prevent errors and fraud. This careful and cautious spirit is not only a guarantee of work quality, but also a commitment to professional ethics (Smith, 2023).

4) Confidentiality Awareness

Confidentiality awareness is an important part of the professional ethics of accountants. Accounting information is an important business secret of an enterprise, involving sensitive information such as the enterprise's financial status, business strategy and business secrets. Accounting personnel must strictly abide by the principle of confidentiality and must not disclose any confidential information related to their work. They should establish a correct concept of confidentiality, enhance confidentiality awareness, strengthen confidentiality management, and ensure the security and integrity of accounting information. At the same time, accountants should also actively learn relevant laws and regulations and confidentiality systems, improve the ability and level of confidentiality work, and escort the steady development of the enterprise (Jing Lian, 2020).

5) Social Responsibility

Social responsibility is the sublimation of the professional ethics of accountants. As participants and service providers of social economy, the work results of accountants directly affect the healthy development of social economy. Therefore, accountants must have a strong sense of social responsibility, pay attention to hot issues and development trends of social economy, and actively participate in social welfare activities and economic construction. They should use their professional knowledge and skills to provide enterprises with high-quality accounting services and management suggestions, help enterprises standardize financial management, improve economic benefits, and enhance market competitiveness. At the same time, accountants should also actively fulfill their social responsibilities and contribute their own strength to promote social fairness and justice and promote sustainable development (Hou Yunjie, 2017).

6) Use Technology Ethically

In the digital age, accounting teachers are well aware of the importance of technology to teaching, while also adhering to the moral bottom line. They actively adopt advanced educational technology tools, such as online teaching platforms and intelligent teaching software, to improve teaching effectiveness and

learning experience. However, when using these technologies, accounting teachers always follow the principles of legality and compliance, respect copyright and privacy, and do not copy or disseminate unauthorized teaching resources. They encourage students to treat technology in a responsible manner and jointly create a healthy and safe digital learning environment. This ethical use of technology not only reflects the professionalism of accounting teachers, but also sets a good example for students.

7) Respect for Others' Intellectual Property Rights

Accounting teachers are well aware of the importance of intellectual property rights to innovation and development, so they always adhere to the principle of respecting the fruits of others' labor in teaching. They not only strictly abide by intellectual property laws and regulations, but also actively impart relevant knowledge to students and guide them to establish correct intellectual property concepts. When citing other people's research results or teaching materials, accounting teachers will clearly mark the source and respect the rights and interests of the original author. At the same time, they also encourage students to focus on originality in academic research and creation, and avoid plagiarism and plagiarism. This respect and protection of intellectual property rights not only promotes the construction of academic integrity, but also lays a solid moral foundation for students' future careers.

To sum up, the professional competency of accounting teachers in higher vocational colleges is a comprehensive concept. It covers theoretical knowledge, teaching ability, practical ability, scientific research ability, innovation ability, professional attitude and professional ethics. Among them, teaching ability, practical ability, scientific research ability, innovation ability and other aspects belong to work skills. As an excellent accounting teacher, you should have a solid theoretical foundation and interdisciplinary knowledge, master a variety of teaching methods and techniques, have rich practical experience and strong scientific research ability, be able to continuously innovate teaching methods and means, maintain a high sense of responsibility and professionalism, and follow the professional ethics of

honesty, law-abidingness, fairness, selflessness and dedication. The continuous improvement and perfection of these abilities will help improve the quality and effect of accounting teaching and provide strong support for the growth and development of students.

Table 2.2 Content of theoretical knowledge

| Theoretical knowledge | Author | Basic Accounting, Financial Accounting etc. | Accounting Standards | Application of New Technologies | Basic Knowledge of Statistical Methods | Accounting Software | Decision-Making and Financial Analysis Models |
|-----------------------|-------------------------|---|----------------------|---------------------------------|--|---------------------|---|
| | Yang Xiaohui (2008) | √ | | | | | |
| | Cao Bingzheng (2008) | √ | | | | | |
| | He Fengying (2009) | √ | √ | √ | √ | | |
| | Guo Qi, etc. (2011) | √ | √ | | √ | √ | √ |
| | Ding Shaochun (2011) | √ | √ | | | | |
| | Zhai Xiaoning (2011) | √ | √ | | √ | | |
| | Zheng Hongwei (2013) | √ | √ | √ | √ | √ | √ |
| | Lin Yanhua (2019) | √ | √ | √ | √ | √ | √ |
| | Wang Haiqin (2019) | √ | | | √ | | √ |
| | Mu Jie (2020) | √ | √ | | | | |
| | Jing Lian (2020) | √ | | √ | | √ | √ |
| | Li Yanping, etc. (2021) | | | | √ | | |
| | Ge Suling (2022) | √ | | √ | √ | | |
| | Total | 12 | 7 | 5 | 8 | 4 | 5 |

Table 2.3 Contents of work skills

| Author Work skills | Teaching Ability | Language Expression Ability | Research Capacity | Practical Teaching Skills | Enterprise Practice Experience | Innovation Ability | Industry Ability | Professional judgment ability | Continuous learning ability | Management Ability |
|--------------------------------|------------------|-----------------------------|-------------------|---------------------------|--------------------------------|--------------------|------------------|-------------------------------|-----------------------------|--------------------|
| Li Yuhong (2003) | √ | √ | √ | | | | | | | |
| Yang Xiaohui (2008) | √ | | | | | | | | | √ |
| Cao Bingzheng (2008) | √ | √ | | | | | | | | √ |
| Hu Yanqin (2008) | √ | √ | √ | √ | | | | | | √ |
| He Fengying (2009) | √ | √ | √ | √ | √ | | √ | | | |
| Zhang Ying, Jiang, etc. (2010) | √ | √ | √ | √ | √ | √ | | √ | | |
| Guo Qi, etc. (2011) | √ | | √ | √ | √ | | | | | |
| Ding Shaochun (2011) | √ | √ | √ | √ | √ | √ | √ | | | √ |
| Zhai Xiaoning (2011) | √ | √ | √ | √ | √ | | | | | √ |
| Zheng Hongwei (2013) | √ | √ | √ | √ | √ | | | √ | | √ |
| Zeng Quansheng (2016) | | | | | | | | √ | | √ |

Table 2.3 (Continued)

| Author | Teaching Ability | Language Expression Ability | Research Capacity | Practical Teaching Skills | Enterprise Practice Experience | Innovation Ability | Industry Ability | Professional judgment ability | Continuous learning ability | Management Ability |
|-------------------------|------------------|-----------------------------|-------------------|---------------------------|--------------------------------|--------------------|------------------|-------------------------------|-----------------------------|--------------------|
| Hou Yunjie (2017) | √ | √ | √ | | | | | | | √ |
| Shao Miaomiao (2018) | | | √ | | | | | | | |
| Lin Yanhua (2019) | √ | √ | √ | √ | √ | √ | √ | | √ | √ |
| Wang Haiqin (2019) | √ | √ | √ | | √ | | √ | | | √ |
| Mu Jie (2020) | √ | √ | | | | | | | | √ |
| Jing Lian (2020) | √ | | | √ | | | | | √ | |
| Li Yanping, etc. (2021) | | √ | | | | √ | | | √ | |
| Ge Suling (2022) | √ | | √ | √ | √ | √ | | | | |
| Total | 16 | 13 | 13 | 10 | 9 | 5 | 4 | 3 | 3 | 11 |

Table 2.4 Contents of work attitude

| Work attitude | Author | Sense of Responsibility | Unity and Cooperation Ability | Self Regulation | Patience | Critical Thinking | Affinity to Students |
|---------------|--------------------------------|-------------------------|-------------------------------|-----------------|----------|-------------------|----------------------|
| | Li Yuhong (2003) | | | | | | |
| | Yang Xiaohui (2008) | | | | | | |
| | Cao Bingzheng (2008) | | | √ | √ | | |
| | Hu Yanqin (2008) | | √ | √ | √ | | |
| | He Fengying (2009) | √ | √ | √ | √ | √ | √ |
| | Zhang Ying, Jiang, etc. (2010) | | | √ | | | |
| | Guo Qi, etc. (2011) | √ | √ | | | | |
| | Ding Shaochun (2011) | √ | √ | | | | |
| | Zhai Xiaoning (2011) | √ | √ | √ | | | |
| | Zheng Hongwei (2013) | | | √ | √ | | |
| | Hou Yunjie (2017) | √ | √ | | √ | | |
| | Shao Miaomiao (2018) | √ | √ | | | | |
| | Lin Yanhua (2019) | √ | √ | √ | √ | | √ |
| | Wang Haiqin (2019) | √ | √ | √ | | | |

Table 2.4 (Continued)

| Author | Sense of Responsibility | Unity and Cooperation Ability | Self Regulation | Patience | Critical Thinking | Affinity to Students |
|-------------------------|-------------------------|-------------------------------|-----------------|----------|-------------------|----------------------|
| Work attitude | | | | | | |
| Mu Jie (2020) | √ | √ | √ | | √ | |
| Jing Lian (2020) | √ | √ | | | √ | √ |
| Li Yanping, etc. (2021) | | | | | √ | √ |
| Ge Suling (2022) | | | | | √ | √ |
| Total | 10 | 11 | 9 | 6 | 5 | 5 |

Table 2.5 Contents of professional ethics

| Professional ethics | Author | Objectivity and Fairness | Honesty and Trust worthiness | Carefulness and rigor | Confidentiality Awareness | Social Responsibility | Moral Role Models | Ethical Use of Technology | Intellectual Property Awareness |
|---------------------|--------------------------------|--------------------------|------------------------------|-----------------------|---------------------------|-----------------------|-------------------|---------------------------|---------------------------------|
| | Li Yuhong (2003) | | | | | √ | √ | | |
| | Cao Bingzheng (2008) | √ | √ | √ | √ | √ | √ | | |
| | Zhang Ying, Jiang, etc. (2010) | √ | √ | √ | √ | | | | |
| | Guo Qi, etc. (2011) | √ | √ | √ | | | | | |
| | Ding Shaochun (2011) | √ | √ | √ | √ | √ | √ | | |
| | Zheng Hongwei (2013) | √ | √ | √ | √ | √ | √ | √ | √ |
| | Hou Yunjie (2017) | √ | √ | √ | √ | √ | √ | √ | √ |
| | Shao Miaomiao (2018) | √ | √ | √ | √ | | | √ | √ |
| | Jing Lian (2020) | √ | √ | √ | √ | | | √ | √ |
| | Ge Suling (2022) | | | | | √ | √ | | |
| Total | | 8 | 8 | 8 | 7 | 6 | 6 | 4 | 4 |

According to Table 2.2, 2.3, 2.4, and 2.5, the researchers analyzed and summarized the literature, concepts, theories, and research related to accounting teachers' abilities, and conducted detailed statistics on the four specific aspects of professional abilities, namely theoretical knowledge, work skills, work attitude, and professional ethics. By selecting specific standards with a frequency of more than 3, the four specific aspects of professional abilities were summarized in detail. Theoretical knowledge includes core theoretical knowledge of accounting majors such as basic accounting, financial accounting, financial management, management accounting, financial analysis, corporate governance, tax law, and auditing, mastering the latest accounting standards, the application of new technologies such as big data and artificial intelligence in finance, basic knowledge of statistical methods used in accounting, relevant accounting software operations, decision-making and financial analysis models, etc.; work skills include teaching ability, communication and expression ability, scientific research ability, practical ability, corporate practical experience, innovation ability, industry communication ability, ability to continuously learn new knowledge and new skills, teaching organization and management ability, etc.; work attitude includes sense of responsibility, unity and cooperation ability, self-regulation ability, patience, encouragement of critical thinking, affinity to students, and professional ethics include honesty, objectivity, fairness, moral role models, confidentiality awareness, social responsibility, ethical use of technology, and respect for the intellectual property rights of others.

Related Researches

There have been many studies on accounting teacher competency abroad, mainly focusing on the composition of teacher competency. In the 1970s, the State of Florida in the United States also organized scholars to conduct research on accounting teacher competency, and put forward many representative and cutting-edge ideas. Such as: students' self-development, personal development skills, behavioral evaluation, handling administrative affairs and other competencies; and then the former Soviet Union scholars Nedbayeva 12 competencies of the study,

proposed: the ability to appeal to the ability to allocate energy, emotional control, the ability to imagine, etc., these points of view are unique and obvious, and have a strong developability and practicality.

American scholar Casey Allen (2002) argues that accounting teachers should possess pedagogical skills, extracurricular participation skills, classroom management skills, administrative skills and professional development skills, while Restricted (2005) suggests theoretical knowledge and pedagogical skills that teachers need to have in the course of their practice. The German Research Foundation (DFG) (2013) funded Collaborative Inquiry into Teacher Competences program identified a model of teacher professionalism that focuses on theoretical knowledge, personal beliefs, self-limitations, and personal values.

The significance of accounting teacher sustainability is multifaceted. For teachers themselves, their sustainable development helps to enhance their teaching ability, improve their professionalism, increase their self-confidence in teaching, increase their sense of satisfaction and happiness in their educational career, reduce the negative impact of professional bottlenecks and the pressure of growth, and provide a more scientific and broader platform for teachers to achieve long-term development and realize their personal values in the professional teaching field (Xin Wang, Weiguo Zhang, 2015).

Franz Rauch, a professor at the University of Toklagenfurt of the Austrian Federal Ministry of Education, Arts and Culture, and others designed the Kompetenzen für Bildung für Nachhaltige EntWicklung (KOM-BiNE) model. (KOM-BiNE) model. The model aims to provide a reference framework for planning, implementing and reflecting on ESD activities as a planning aid for teacher training courses. It summarizes teacher ESD literacy in three hierarchical domains and suggests that teachers use their literacy to implement ESD in three interoperable practice areas.

Scholars Yao Mian and Ren Zhou (2021) from the University of the Philippines explore the path of accounting teachers' sustainable development in the context of educational ecology. They believe that accounting teachers need support from both

external and internal environments in order to realize their own sustainable development, and propose three strategies: external ecological support, support for professional development in teaching, research and training, and group support.

Indonesian scholars Sherly, S., Gultom, S., Daryanto, E., & Nasrun, N. (2022) developed the ADDIE model which includes analysis, design, development, implementation and evaluation. The model is competency-based continuous professional development training management, aiming to improve competence and culture of researching SMP teachers in Pematangsiantar City.

Indonesian scholars referred that accounting teachers need to update their competency profiles to face the challenges of implementing sustainable development goals (SDGs). Teaching strategies need to change and so do the competencies that teachers need to formulate to face the implementation of achieving sustainable development goals. Teacher competencies in the SDGs state that competencies are inherent and integrated to teachers, teachers are important to have pedagogical competence and professional competency as the main qualification requirements for carrying out tasks or work in educating students.

Philippine scholars Ammonet, R.; Turek, A.; Peter, C (2022) referred that the pre-service accounting teachers are most confident in their content knowledge and social and personal competencies and least confident in their pedagogical knowledge. The cross-sectional analysis shows the perceived competence level rising with the semester number and a strong positive influence of the school practice module.

Spain scholars Gisela Cebrián, Mercè Junyent and Ingrid Mulà (2020) focus on various perspectives: systematic literature reviews; curriculum developments; meta-analysis of the interrelation between sustainability content, competencies developed and pedagogical approaches used; testing and validation of evaluation tools and processes for sustainability competencies; and the development of conceptual models focused on different subject areas and educational levels (higher education, primary education, rural schools, external support services to schools, and extracurricular activities).

Canada scholars Thierry Karsenti, and Russia scholars Olga M. Kozarenko, Victoria A. Skakunova (2020) elaborated that the complex of pedagogical strategies to form digital competence among students during the foreign language learning. With the appropriate pedagogical accompaniment, digital technologies allow the development of student teachers' digital competence to meet the demands of the modern society. Thus, it can increase the efficiency of foreign language teaching and will contribute to students' personal development.

In sum up, among the existing studies on the professional competency of accounting teachers in higher vocational colleges, some focus on a certain competency of teachers in higher vocational colleges, while others analyze and study from the perspective of a specific competency of a certain major. Such research is highly targeted, but the professional competency structure of accounting teachers in higher vocational colleges should be a systematic content with multiple levels and dimensions; and there is a lack of systematic research on the sustainable development strategy of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. Therefore, this paper conducts a systematic and multi-dimensional study on the ability structure that higher vocational teachers should possess. It uses the SWOT analysis method to analyze the current status of sustainable development of the professional competency of accounting teachers in Shaanxi Province from four aspects: theoretical knowledge, work skills, work attitude and professional ethics, and develops corresponding sustainable development strategies.

Chapter 3

Research Methodology

The objectives of this research were as follows: 1) to study the current condition and expected condition of development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province; 2) to develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province; 3) to evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

To study the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province and to propose strategies and evaluation methods, the researchers have the following procedures.

Phase 1: To study the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Phase 2: To develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Phase 3: To evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Phase 1: To study the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

1. The Population/ Sample Group

1.1 The Population

Shaanxi Province has 10 prefecture-level cities. In order to study the current condition and expected condition of the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province,

one vocational college is selected in each city, totaling 10 colleges with 356 accounting teachers based on geographical location.

1.2 The Sample Group

The sample size was determined according to the Krejcie and Morgans Table (1970), and the samples for this phase of the study were 10 higher vocational colleges of different places and types in Shaanxi Province with 186 accounting teachers, and the sample was selected by using stratified sampling method. The population and sample group of Questionnaire teachers are shown in Table 3.1

Table 3.1 Population and sample group of questionnaire teachers

| No. | Name of the College | City | Population | Sample Group |
|------------|--|-------------|-------------------|---------------------|
| 1 | Shaanxi Fashion Engineering University | Xi'an | 52 | 27 |
| 2 | Shaanxi Technical College of Finance and Economics | Xianyang | 99 | 51 |
| 3 | Weinan Vocational and Technical College | Weinan | 21 | 11 |
| 4 | Baoji Vocational and Technical College | Baoji | 24 | 13 |
| 5 | Tongchuan Vocational and Technical College | Tongchuan | 31 | 16 |

Table 3.1 (Continued)

| No. | Name of the College | City | Population | Sample Group |
|--------------|---|----------|------------|--------------|
| 6 | Ankang Vocational and Technical College | Ankang | 28 | 15 |
| 7 | Hanzhong Vocational and Technical College | Hanzhong | 35 | 18 |
| 8 | Shangluo Vocational and Technical College | Shangluo | 21 | 11 |
| 9 | Yulin Vocational and Technical College | Yulin | 22 | 11 |
| 10 | Yan'an Vocational and Technical College | Yan'an | 23 | 12 |
| Total | | | 356 | 186 |

The 10 higher vocational colleges selected for this research are representative institutions at different levels and in different types. There are public institutions and private institutions; there are provincial model institutions and national model institutions. Therefore, the results of this survey can basically reflect the current condition and expected condition of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. The 10 colleges are shown on the map as shown in Figure 3.1.

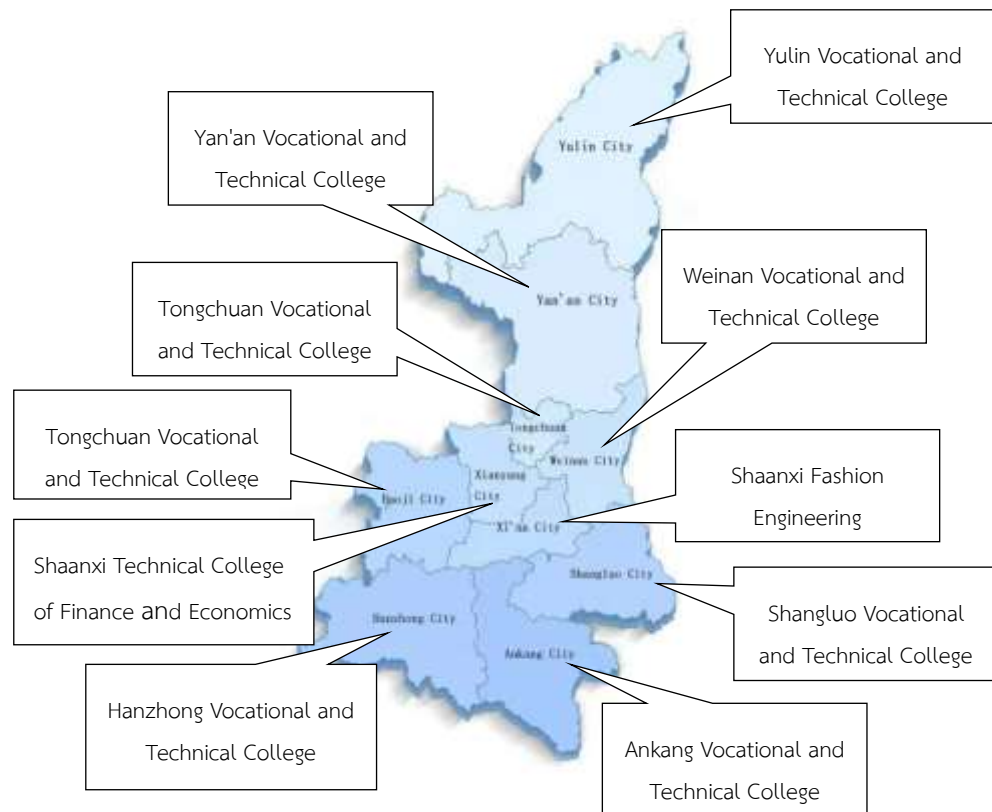


Figure 3.1 Distribution map of the 10 selected colleges

2. Research Instruments

2.1 Questionnaire

The purpose of this research instrument is to collect the data in Objective 1, which is to conduct a questionnaire research on the current condition and expected condition of the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. The questionnaire based on the professional competency of accounting teachers includes the following four aspects: theoretical knowledge, work skills, work attitude and professional ethics.

The questionnaire can be divided into two parts:

Part 1: The respondents' personal foundation condition is investigated and categorized by gender, age, title, teaching experience and education.

Part 2: A survey on the current status of sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. There are 37 individual questions in the professional competency of accounting teachers, including 6 questions on theoretical knowledge, 12 questions on work skills, 6 questions on work attitude and 8 professional ethics. The criteria for data interpretation based on the five-point Likert scale are as follows:

5 indicates the highest level of sustainable development of the professional competency of accounting teachers

4 indicates a high level of sustainable development of the professional competency of accounting teachers

3 indicates a moderate level of sustainable development of the professional competency of accounting teachers

2 indicates a low level of sustainable development of the professional competency of accounting teachers

1 indicates the lowest level of sustainable development of the professional competency of accounting teachers

2.2 Questionnaire Construction Process

The process of constructing the questionnaire is as follows:

Step 1: Review and analyze the literature, concepts, theories and studies related to the professional competency of accounting teachers.

Step 2: Construct the questionnaire on the status of professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. Then send the outline of the questionnaire to the thesis supervisor to review and modify the content according to the suggestions.

Step 3: The objective consistency index (IOC) of the questionnaire was examined by five experts. The index of objective congruence (IOC) was 0.67 to 1.00. The reliability of the questionnaire was obtained using Conbach's Alpha coefficient, with a reliability of 0.868 and a validity of 0.820.

Step 4: The questionnaire was modified according to the experts' suggestions.

Step 5: The questionnaire was distributed to 30 relevant administrators in higher vocational colleges in Shaanxi Province for trial training.

Step 6: The questionnaire was administered to 186 teachers in higher vocational colleges in Shaanxi Province.

3. Data Collection

Data collection for objective 1: To study the current condition and expected condition of sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, the steps are as follows:

Step 1: The researcher asked to collect data from 186 teachers in 10 higher vocational colleges in Shaanxi Province.

Step 2: The researcher distributed questionnaires to 186 teachers.

4. Data Analysis

For the data analysis of this study, the researcher analyzed the data through relevant statistics as follows:

Step 1: The personal information of the respondents was analyzed by frequency and percentage, and categorized by gender, age, title, teaching experience and education.

Step 2: To calculate the current and expected conditions, the Priority Needs Index Modified (PNI_{modified}) was used, which is calculated using the following formula:

$$PNI_{\text{modified}} = (I - D) / D$$

I (importance) refers to the status that should be achieved.

D (degree of success) refers to the current actual status.

The SWOT analysis combined PEST analysis was used to analyse the current condition of the professional competency enhancement of accounting teachers in Shaanxi Province, which mainly includes the following four aspects: theoretical knowledge, work skills, work attitude and professional ethics, by means of the derived mean, standard deviation and PNI_{modified} .

Phase 2: To develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

1. The Population/ Sample Group

1.1 The Population

In order to develop the sustainable strategies of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, the overall number of relevant administrators from higher vocational colleges in Shaanxi Province totaled 30 people.

1.2 The Sample Group

Purposive sampling method was used to interview 10 administrators (deans of instruction, department chairs) from 10 higher vocational colleges in Shaanxi Province, as a sample, on the strategy of sustainable development of professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. The interviewees must have (1) 10 years of school work, (2) the title of associate professor or above, and (3) be familiar with daily teaching or management work. Through field visits to relevant administrators and purposeful in-depth interviews, the strategy of sustainable development of accounting teachers' professional competency in Shaanxi Province was summarized and generalized. The population and sample group of interviewed administrators are shown in Table 3.2

Table 3.2 Population and sample group of interviewed administrators (N=10)

| No. | Name of the College | City | Population | Sample Group |
|--------------|--|-----------|------------|--------------|
| 1 | Shaanxi Fashion Engineering University | Xi'an | 3 | 1 |
| 2 | Shaanxi Technical College of Finance and Economics | Xianyang | 5 | 1 |
| 3 | Weinan Vocational and Technical College | Weinan | 3 | 1 |
| 4 | Baoji Vocational and Technical College | Baoji | 3 | 1 |
| 5 | Tongchuan Vocational and Technical College | Tongchuan | 3 | 1 |
| 6 | Ankang Vocational and Technical College | Ankang | 2 | 1 |
| 7 | Hanzhong Vocational and Technical College | Hanzhong | 4 | 1 |
| 8 | Shangluo Vocational and Technical College | Shangluo | 3 | 1 |
| 9 | Yulin Vocational and Technical College | Yulin | 2 | 1 |
| 10 | Yan'an Vocational and Technical College | Yan'an | 2 | 1 |
| Total | | | 30 | 10 |

2. Research Instruments

2.1 Structured Interviews

The purpose of this research instrument is to collect data in Objective 2, which is to develop strategies for the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. The interviews based on the professional competency of accounting teachers included the following four aspects: theoretical knowledge, work skills, work attitude and professional ethics. The structured interview is divided into two parts:

Part 1: Structured interviews about the personal information of the interviewees, categorized by gender, age, title, teaching experience and education.

Part 2: Structured interviews about developing strategies for sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. Accounting teachers' professional competency includes four aspects: theoretical knowledge, work skills, work attitude and professional ethics.

2.2 Structuring the Interview Process

The process of constructing the structured interviews was as follows:

Step 1: Review and analyze the literature, concepts, theories, and studies related to the professional competency of accounting teachers.

Step 2: Construct a structured interview about developing strategies for sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. The outline of the structured interviews was then sent to the dissertation supervisor to review and revise the content according to the suggestions.

Step 3: Modify the structured interviews according to the experts' suggestions.

Step 4: Conduct structured interviews with 10 relevant administrators from 10 higher vocational colleges in Shaanxi Province.

3. Data Collection

Data collection for objective 2: To provide a strategy for developing sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, the steps are as follows:

Step 1: The researcher asked to collect interview data from 10 administrators in higher vocational institutions in Shaanxi Province.

Step 2: The researcher conducted in-depth interviews with 10 administrators of higher vocational institutions in Shaanxi Province. The administrators responded to the questions posed by the researcher and discussed their perceptions of professional competency enhancement for accounting teachers. The researchers also kept records of the interviews.

4. Data Analysis

For the data analysis of this study, the researcher analyzed the data through relevant statistics as follows:

Structured interviews on strategies for sustainable development of professional competency of accounting teachers in higher vocational colleges in Shaanxi Province through TOWS analysis.

Phase 3: To evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

1. The Population/ Sample Group

1.1 The Population

In order to evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, a total of 31 accounting experts were recruited from five institutions, including Shaanxi Accountants Association, Xizang Minzu University, Shaanxi Institute of Certified Public Accounts, Shaanxi Xueqian Normal University, Shaanxi Energy Vocational and Technical College.

1.2 The Sample Group

Phase 3, five experts were selected by using the purposive sampling method from five institutions, namely, Shaanxi Accountants Association, Xizang Minzu University, Shaanxi Institute of Certified Public Accounts, Shaanxi Xueqian Normal University, Shaanxi Energy Vocational and Technical College, to evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. The qualification requirements for experts are: (1) more than 10 years of experience in accounting or education and teaching related work; (2) with a professional title of associate senior or above; and (3) with rich experience in

accounting work and management. The population and sample group of evaluation experts are shown in Table 3.3.

Table 3.3 Population and sample group of evaluation experts

| No. | Name of Organization | Nature | Population | Sample Group |
|--------------|---|-------------|------------|--------------|
| 1 | Shaanxi Accountants Association | Association | 7 | 1 |
| 2 | Xizang Minzu University | College | 6 | 1 |
| 3 | Shaanxi Institute of Certified Public Accountants | Association | 7 | 1 |
| 4 | Shaanxi Xueqian Normal University | University | 6 | 1 |
| 5 | Shaanxi Energy Vocational and Technical College | College | 5 | 1 |
| Total | | | 31 | 5 |

2. Research Instruments

2.1 Evaluation Form

The purpose of this research instrument is to collect data in Objective 3, which is to evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. The evaluation form designed on the basis of accounting professional competency includes the following four aspects: theoretical knowledge, work skills, work attitude and professional ethics.

The details of the evaluation form are as follows:

Part 1: Respondents' personal information, categorized by gender, age, title, teaching experience and education.

Part 2: Evaluation form on the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in

Shaanxi Province. The criteria for data interpretation based on a five-point Likert scale are as follows:

5 means that the feasibility and adaptability of the strategy is at the highest level;

4 means that the feasibility and adaptability of the strategy is at a high level;

3 means that the feasibility and adaptability of the strategy is at a moderate level;

2 means that the feasibility and adaptability of the strategy is at a low level;

1 means that the feasibility and adaptability of the strategy is at the lowest level.

Mean data interpretation based on Rensis Likert (1932). The data interpretation is as follows:

4.50-5.00 expresses the highest level

3.50-4.49 expresses high level

2.50-3.49 express moderate level

1.50-2.49 expresses low level

1.00-1.49 Lowest level of expression

2.2 Steps in Constructing the Evaluation Form

The steps of constructing the evaluation form is as follows:

Step 1: Review and analyze the literature, data, concepts, theories, and studies related to the professional competency of accounting teachers.

Step 2: Construct an evaluation form on the feasibility and adaptability of developing the sustainable strategies of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Step 3: Distribute the evaluation form to accounting-related experts in 10 higher vocational colleges in Shaanxi Province for expert evaluation.

3. Data Collection

Data collection for objective 3: To evaluate the feasibility and adaptability of developing the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, the steps were as follows:

Step 1: The researcher asked to collect the feasibility and adaptability assessment forms from five accounting experts in higher vocational institutions in Shaanxi Province.

Step 2: The researcher distributed the assessment forms to the five accounting experts.

4. Data Analysis

For the data analysis of this study, the researcher analyzed the data through relevant statistics as follows:

The feasibility and adaptability evaluation of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province was analyzed through the mean and standard deviation.

Summary

This study adopts a mixed research method, including qualitative research and quantitative research. This study includes three processes, namely: research preparation, research process and research report. The research process consists of three phases:

Phase 1: To study the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Phase 2: To develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Phase 3: To evaluate the feasibility and adaptability of the strategy for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

The first phase is the research evidence for the second phase, the second phase is the research evidence for the third phase.

Research Methods and Steps

This study adopted a mixed research method combining qualitative research and quantitative research, and uses a variety of data collection and statistical analysis methods to collect and analyse the relevant data. A questionnaire survey on the current condition and expected condition of professional competency of accounting teachers in higher vocational colleges in Shaanxi Province was designed and administered to 186 teachers in 10 higher vocational colleges in Shaanxi Province. Meanwhile, a structured interview outline was designed to interview a total of 10 relevant administrators from 10 higher vocational colleges in Shaanxi Province. 5 accounting experts were invited to assess the feasibility and adaptability of the strategy to promote the sustainable development of teachers' professional competency in higher vocational colleges in Shaanxi Province. The steps of the study are as follows:

Step 1: Analyse the current condition and expected condition. By designing and distributing the questionnaire, on the basis of collating relevant literature at home and abroad, and through previous research on issues related to the professional competency of teachers in higher vocational colleges, the questionnaire was designed and compiled and distributed to 186 teachers. The scores of the questionnaire can be used to understand the current condition of the sustainable development of the professional competency of accounting teachers in higher vocational colleges; and the impact of the questionnaire can be verified by comparing the reliability and validity of the variables in the questionnaire through the factor analysis of the questionnaire. Summarize the key factors that promote the sustainable development of accounting teachers' professional competency in higher vocational colleges.

Step 2: Develop strategies. Design a structured interview questionnaire, collect problems and suggestions through structured interviews, and analyse and summarize the strategies to promote the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Step 3: Evaluate the strategies. 5 management experts in accounting were invited to evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

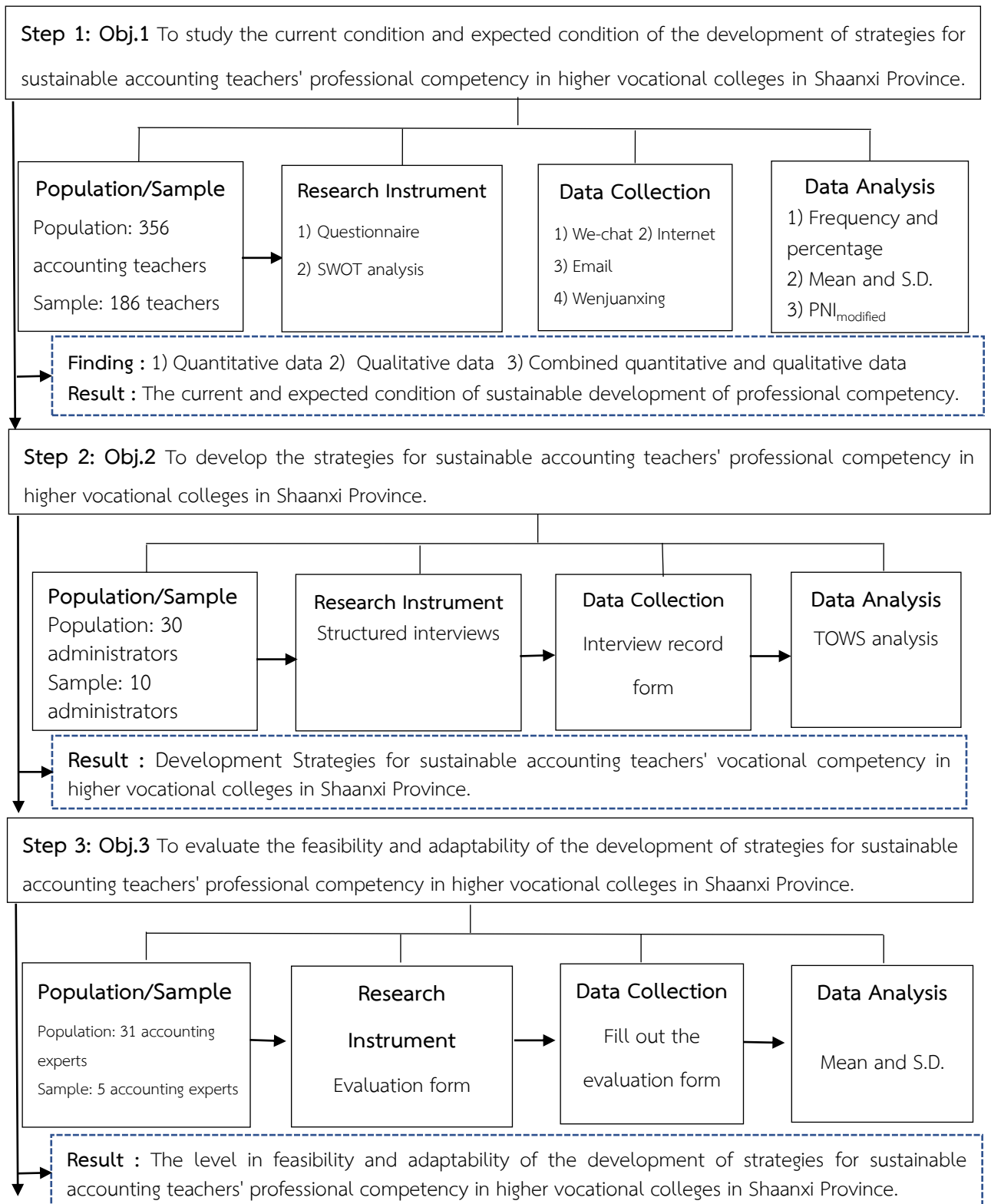


Figure 3.2 Summary of research method

Chapter 4

Results of Analysis

In order to study the development of strategies for sustainable accounting teachers in vocational colleges in Shaanxi Province, the research goal of this paper is: 1) to study the current condition and expected condition of development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province; 2) to develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province; 3) to evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. The sample was 186 teachers, and the development of sustainable accounting teachers in higher vocational colleges in Shaanxi Province was studied by proportional random

sampling. The relevant study data are divided into the following three parts:

1. Results on the current condition and expected condition of development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province

1.1 Personal information analysis of accounting teachers in Shaanxi Province, gender, age, professional title, teaching years and educational background

1.2 Questionnaire information analysis, exploring the current condition and expected condition of the development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province

1.2.1 Overall analysis: theoretical knowledge, work skills, work attitude and professional ethics

1.2.2 Analysis of theoretical knowledge condition and expectation

1.2.3 Analysis of work skills condition and expectation

1.2.4 Analysis of work attitude condition and expectation

1.2.5 Analysis of professional ethics condition and expectation

2. Results on the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province

2.1 Based on the results of the analysis of the development of strategies for sustainable accounting teachers in higher vocational colleges in Shaanxi Province

2.1.1 PEST analysis results of accounting teachers' competency in higher vocational colleges in Shaanxi Province

2.1.2 The SWOT and TOWS matrix of theoretical knowledge

2.1.3 SWOT and TOWS matrix of work skills

2.1.4 SWOT and TOWS matrix of work attitude

2.1.5 SWOT and TOWS matrix of professional ethics

2.1.6 SWOT and TOWS matrix: theoretical knowledge, work skills, work attitude, and professional ethics

2.1.7 Include all results (SWOT, PEST, TOWS)

2.2 Strategies of the 10 experts interviewed

3. Results on evaluating the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province

Results on the current condition and expected condition of development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province

1. Personal information analysis of accounting teachers in Shaanxi Province, gender, age, professional title, teaching years and educational background.

Details are as follows:

Table 4.1 Personal information of interviewers

(n=186)

| Aspect | Personal Information | Frequency | Percentage |
|------------|----------------------|------------|----------------|
| Gender | Male | 51 | 27.42% |
| | Female | 135 | 72.58% |
| | Total | 186 | 100.00% |
| Age | Below 29 years old | 17 | 9.14% |
| | 30 to 39 years old | 68 | 36.56% |
| | 40 to 49 years old | 55 | 29.57% |
| | Above 50 years old | 46 | 24.73% |
| | Total | 186 | 100.00% |
| Position | Assistant Lecturer | 24 | 12.91% |
| | Lecturer | 64 | 34.41% |
| | Associate Professor | 72 | 38.71% |
| | Professor | 26 | 13.98% |
| | Total | 186 | 100.00% |
| Experience | Less than 5 years | 37 | 19.89% |
| | 6 to 10 years | 42 | 22.58% |
| | 11 to 15 years | 35 | 18.82% |
| | 16 to 20 years | 28 | 15.05% |
| | More than 20 years | 44 | 23.66% |
| | Total | 186 | 100.00% |

Table 4.1 (Continued)

(n=186)

| Aspect | Personal Information | Frequency | Percentage |
|------------------------|----------------------|------------|----------------|
| Educational background | Undergraduate | 30 | 16.13% |
| | Master's Degree | 133 | 71.51% |
| | Doctor's Degree | 23 | 12.37% |
| | Total | 186 | 100.00% |

According to the statistical results of Table 4.1, among the 186 accounting teachers participating in the survey, there were more women than men, accounting for 72.58% and 27.4%, respectively. In terms of age, accounting teachers aged 30-39 accounted for the highest proportion, 36.56%, followed by 40-49 years old, 29.57%, over 50 years old accounted for 24.73%, and under 30 years old accounted for the least, 9.14%. In terms of professional titles, the largest number of associate professors was 38.71%, followed by lecturers for 34.41%, professors for 13.98%, assistant lecturer for 12.37%, and one person without professional title, accounting for 0.54%. In terms of working years, accounting teachers who have worked for more than 20 years accounted for the most, accounting for 23.66%, followed by those who have worked for 6-10 years, accounting for 22.58%, those who have worked for less than 5 years, accounting for 19.89%, those who have worked for 11-15 years, accounting for 18.82%, and those who have worked for 16-20 years, accounting for 15.05%. In terms of educational background, master's degree accounted for 71.51%, bachelor's degree accounted for 16.13%, and doctor's degree accounted for 12.37%.

The questionnaire used in this survey was made by the author, and the option design referred to the relevant literature. The questionnaire is divided into two parts: the first part is basic personal information; the second part is the survey of vocational colleges in Shaanxi Province. For the details of the questionnaire, please see the appendix. In this study, all questionnaires were distributed through online "questionnaire star". A total of 186 questionnaires were distributed and 186 responses were collected, with a response rate of 100%.

2. Questionnaire information analysis to explore the expected condition of the development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province

2.1 Overall analysis: theoretical knowledge, work skills, work attitude and professional ethics

There are 32 items in this study. All scales were performed on a Likert Level 5 scale with a maximum of 5 and a minimum of 1.

Table 4.2 Mean and standard deviations of the current condition and expected condition of professional sustainability in four aspects

| Professional competency of accounting teachers in Shaanxi Province | Current Condition (D) | | | Expected Value (I) | | | PNI <small>modified</small> (I - D)/D | Rank |
|--|--------------------------|-------------|-----------------|-----------------------|-------------|-------------|---|------|
| | \bar{X} | S.D. | Level | \bar{X} | S.D. | Level | | |
| 1. Theoretical knowledge | 3.40 | 0.85 | moderate | 4.32 | 0.64 | high | 0.266 | 2 |
| 2. Work skills | 3.49 | 0.75 | moderate | 4.40 | 0.60 | high | 0.259 | 3 |
| 3. Work attitude | 3.43 | 0.78 | moderate | 4.31 | 0.57 | high | 0.258 | 4 |
| 4. Professional ethics | 3.42 | 0.69 | moderate | 4.36 | 0.51 | high | 0.275 | 1 |
| Total | 3.44 | 0.77 | moderate | 4.34 | 0.58 | high | 0.265 | |

According to Table 4.2, from the average value of the four aspects, the development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province is at the moderate level (\bar{X} =3.44, S.D.=0.77). The average value of the four aspects is from high to low: work skills (\bar{X} =3.49, S.D.=0.75), work attitude (\bar{X} =3.43, S.D.=0.78), professional ethics (\bar{X} =3.42, S.D.=0.69), theoretical knowledge (\bar{X} =3.40, S.D.=0.85). The expected condition of sustainable professional competency development of accounting teachers in higher vocational colleges in Shaanxi Province is at a high level (\bar{X} =4.34, S.D.=0.58). The average of the expected abilities of the four aspects was from high to low: work skills (\bar{X} =4.40, S.D.=0.60), professional ethics (\bar{X} =4.36, S.D.=0.51), theoretical knowledge

(\bar{X} =4.32, S.D.=0.64), and work attitude (\bar{X} =4.31, S.D.=0.57). There is a gap between the current condition and the expected development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. This shows that the professional competency of accounting teachers still needs to develop. This can be seen from the total value of PNI (PNI=0.265), the total value of PNI changed from high to low: professional ethics (PNI=0.275), theoretical knowledge (PNI=0.266), work skills (PNI=0.259) and work attitude (PNI=0.258). It can be seen that the professional competency of accounting teachers in Shaanxi Province needs to be improved in these four aspects.

2.2 Analysis of theoretical knowledge condition and expectation

In this study, the mean value, standard deviation and PNI_{modified} were mainly used to analyze the condition of each variable.

Table 4.3 Analysis of the current condition and expected condition of the development of sustainable accounting teachers' professional competency from the perspective of theoretical knowledge

| Theoretical knowledge | Current | | | Expected | | | PNI _{modified} | Rank |
|--|---------------|------|-------|-----------|------|-------|-------------------------|------|
| | Condition (D) | | | Value (I) | | | | |
| | \bar{X} | S.D. | Level | \bar{X} | S.D. | Level | (I - D)/D | |
| 1.You can master the core theoretical knowledge of basic accounting, financial accounting financial management, management accounting, financial analysis, corporate governance, tax law, auditing and other accounting majors | 3.67 | 0.78 | high | 4.48 | 0.57 | high | 0.220 | 6 |

Table 4.3 (Continued)

| Theoretical knowledge | Current | | | Expected | | | PNI modified (I - D)/D | Rank |
|---|---------------|-------------|-----------------|-------------|-------------|-------------|------------------------------|------|
| | Condition (D) | | | Value (I) | | | | |
| | \bar{X} | S.D. | Level | \bar{X} | S.D. | Level | | |
| 2.You can master the latest accounting standards | 3.51 | 0.83 | high | 4.36 | 0.60 | high | 0.242 | 5 |
| 3. You can proficient in the application of big data, artificial intelligence and other new technologies in finance | 3.04 | 0.90 | moderate | 4.06 | 0.69 | high | 0.335 | 1 |
| 4.You are skilled in operating related accounting software | 3.42 | 0.81 | moderate | 4.37 | 0.62 | high | 0.278 | 2 |
| 5.You can master the basic knowledge of the statistical methods used in accounting | 3.43 | 0.94 | moderate | 4.32 | 0.68 | high | 0.259 | 4 |
| 6.You are skilled in the models used for decision-making and financial analysis | 3.35 | 0.85 | moderate | 4.26 | 0.67 | high | 0.273 | 3 |
| Total | 3.40 | 0.85 | moderate | 4.31 | 0.64 | high | 0.268 | |

According to the results in Table 4.3, the sustainable development condition of theoretical knowledge in the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province is at a moderate level (\bar{X} =3.40, S.D.=0.85). Considering the findings of this study, From high to low, the level is as follows: "You can master the core theoretical knowledge of basic accounting,

financial accounting, financial management, management accounting, financial analysis, corporate governance, tax law, auditing and other accounting majors" (\bar{X} =3.67, S.D.=0.78), "You are proficient in the latest accounting standards" (\bar{X} =3.51, S.D.=0.83), "You can master the basic knowledge of the statistical methods used in accounting" (\bar{X} =3.43, S.D.=0.94), "You are skilled in operating the relevant accounting software" (\bar{X} =3.42, S.D.=0.81), "You can master the models used for decision-making and financial analysis" (\bar{X} =3.35, S.D.=0.85), "You can master the application of big data, artificial intelligence and other new technologies in finance" (\bar{X} =3.04, S.D.=0.90).

The expected condition of the sustainable development of theoretical knowledge in the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province is at a high level (\bar{X} =4.31, S.D.=0.64). Considering the findings of this study, From high to low, the level is as follows: "You can master the core theoretical knowledge of basic accounting, financial accounting, financial management, management accounting, financial analysis, corporate governance, tax law, auditing and other accounting majors" (\bar{X} =4.48, S.D.=0.57), "You are skilled in operating the relevant accounting software" (\bar{X} =4.37, S.D.=0.62), "You are proficient in the latest accounting standards" (\bar{X} =4.36, S.D.=0.60), "You can master the basic knowledge of the statistical methods used in accounting" (\bar{X} =4.32, S.D.=0.68), "You can master models for decision making and financial analysis" (\bar{X} =4.26, S.D.=0.67), "You can master the application of big data, artificial intelligence and other new technologies in finance" (\bar{X} =4.06, S.D.=0.69).

In terms of theoretical knowledge, there is a gap between the current condition and the expected condition of accounting teachers in higher vocational colleges in Shaanxi Province. This shows that the professional competency of accounting teachers in higher vocational colleges in Shaanxi province still needs to develop in terms of theoretical knowledge. This can be seen from the total value of PNI (PNI=0.268), The total value of PNI is followed from high to low by: you can master the application of big data, artificial intelligence and other new technologies in finance (PNI=0.335), You are skilled in operating the relevant accounting software (PNI=0.278), You master models for decision making and financial analysis

(PNI=0.273), You can master the basic knowledge of the statistical methods used in accounting (PNI=0.259), You can master the latest accounting standards (PNI=0.242), You can master the core theoretical knowledge of basic accounting, financial accounting, financial management, management accounting, financial analysis, corporate governance, tax law, auditing and other accounting majors (PNI=0.220). It can be seen that the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province needs to be improved in terms of theoretical knowledge.

2.3 Analysis of work skills condition and expectation

In this study, the mean value, standard deviation and PNI_{modified} were mainly used to analyze the condition of each variable.

Table 4.4 Analysis of the current condition and expected condition of the development of sustainable accounting teachers' professional competency from the perspective of work skills

| Work skills | Current | | | Expected | | | PNI _{modified} | Rank |
|--|---------------|------|-------|-----------|------|---------|-------------------------|------|
| | Condition (D) | | | Value (I) | | | | |
| | \bar{X} | S.D. | Level | \bar{X} | S.D. | Level | (I - D)/D | |
| 1.You can adjust your teaching methods according to your students' needs, classroom dynamics and technological advances, and you are willing to adjust and improve your teaching skills based on feedback and new educational research | 3.66 | 0.69 | high | 4.57 | 0.56 | highest | 0.249 | 9 |

Table 4.4 (Continued)

| Work skills | Current | | | Expected | | | PNI modified (I - D)/D | Rank |
|---|---------------|------|----------|-----------|------|---------|------------------------------|------|
| | Condition (D) | | | Value (I) | | | | |
| | \bar{X} | S.D. | Level | \bar{X} | S.D. | Level | | |
| 2.You can teach students how to deal with and solve complex accounting problems in theory and practice | 3.35 | 0.74 | moderate | 4.29 | 0.64 | high | 0.281 | 3 |
| 3.You can interpret complex accounting concepts in a simple, clear, and engaging way | 3.46 | 0.88 | moderate | 4.37 | 0.75 | high | 0.261 | 6 |
| 4.You can listen carefully to the students' questions and doubts, and provide clear and useful answers | 3.89 | 0.70 | high | 4.72 | 0.51 | highest | 0.214 | 12 |
| 5.Able to clearly write teaching materials and other working documents | 3.82 | 0.69 | high | 4.69 | 0.52 | highest | 0.226 | 11 |
| 6.You have a strong scientific research spirit, and you have scientific research communication with colleagues and academia | 3.52 | 0.77 | high | 4.43 | 0.62 | high | 0.256 | 7 |
| 7.You have strong practical ability and are familiar with the operation process of accounting practice | 3.57 | 0.77 | high | 4.47 | 0.58 | high | 0.253 | 8 |

Table 4.4 (Continued)

| Work skills | Current | | | Expected | | | PNI modified (I - D)/D | Rank |
|---|---------------|-------------|-----------------|-------------|-------------|-------------|------------------------------|------|
| | Condition (D) | | | Value (I) | | | | |
| | \bar{X} | S.D. | Level | \bar{X} | S.D. | Level | | |
| 8.You have strong enterprise work work experience and industry practice experience | 3.05 | 0.84 | moderate | 4.01 | 0.63 | high | 0.316 | 1 |
| 9.You have a strong innovation ability | 3.32 | 0.75 | moderate | 4.24 | 0.57 | high | 0.275 | 4 |
| 10.You have the industry research ability to understand the accounting career trends | 3.34 | 0.78 | moderate | 4.23 | 0.62 | high | 0.270 | 5 |
| 11.You can continue to learn the new knowledge and the new technology of accounting | 3.16 | 0.77 | moderate | 4.11 | 0.68 | high | 0.301 | 2 |
| 12.You can manage the classroom efficiently and deal with the problems encountered rationally to keep the classroom in good order | 3.79 | 0.65 | high | 4.67 | 0.49 | highest | 0.234 | 10 |
| Total | 3.49 | 0.75 | moderate | 4.40 | 0.60 | high | 0.261 | |

According to Table 4.4, the sustainable development condition of work skills of accounting teachers in higher vocational colleges in Shaanxi Province is at a moderate level (\bar{X} =3.49, S.D.=0.75). Considering the findings of this study, The high to

low level is as follows: " You can listen carefully to the students' questions and doubts, Provide a clear and useful response " (\bar{X} =3.89, S.D.=0.70), "You are able to clearly write the teaching materials and other work documents" (\bar{X} =3.82, S.D.=0.69), "You can manage the classroom efficiently, Deal with the problems encountered rationally to keep the class in good order " (\bar{X} =3.79, S.D.=0.65), "You are able to adapt teaching methods to student needs, classroom dynamics and technological advances, Willing to adjust and improve teaching skills based on feedback and new educational research" (\bar{X} =3.66, S.D.=0.69), "You can continue to learn the new knowledge and new technology of accounting" (\bar{X} =3.16, S.D.=0.77), "You can explain complex accounting concepts in a simple, clear and engaging manner" (\bar{X} =3.46, S.D.=0.88), "You have a strong practical ability, Familiar with the operation process of accounting practice" (\bar{X} =3.57, S.D.=0.77), "You have a strong spirit of scientific research, Scientific research exchanges with colleagues and academia" (\bar{X} =3.52, S.D.=0.77), "You can teach students how to deal with and solve complex accounting problems in theory and practice" (\bar{X} =3.35, S.D.=0.74), "You have the industry research capabilities, Understand the accounting career trends " (\bar{X} =3.34, S.D.=0.78), "You have strong innovation ability" (\bar{X} =3.32, S.D.=0.75), "You have strong work experience in enterprises and industry practice experience" (\bar{X} =3.05, S.D.=0.84).

The expected condition of sustainable development of accounting skills in vocational colleges in Shaanxi Province is at a high level (\bar{X} =4.40, S.D.=0.60). Considering the findings of this study, The high to low level is as follows: " You can listen carefully to the students' questions and doubts, Provide a clear and useful response " (\bar{X} =4.72, S.D.=0.51), "You are able to clearly write the teaching materials and other work documents" (\bar{X} =4.69, S.D.=0.52), "You can manage the classroom efficiently, Deal with the problems encountered rationally to keep the class in good order " (\bar{X} =4.67, S.D.=0.49), "You are able to adapt teaching methods to student needs, classroom dynamics and technological advances, Willing to adjust and improve teaching skills based on feedback and new educational research " (\bar{X} =4.57, S.D.=0.56), "You have a strong practical ability, Familiar with the operation process of accounting practice" (\bar{X} =4.47, S.D.=0.58), "You have a strong spirit of scientific

research, Scientific research exchanges with colleagues and academia" (\bar{X} =4.43, S.D.=0.62), "You can explain complex accounting concepts in a simple, clear and engaging manner" (\bar{X} =4.37, S.D.=0.75), "You can teach students how to deal with and solve complex accounting problems in theory and practice" (\bar{X} =4.29, S.D.=0.64), "You have strong innovation ability" (\bar{X} =4.24, S.D.=0.57), "You have the industry research capabilities, Understand the accounting career trends " (\bar{X} =4.23, S.D.=0.62), "You can continue to learn new knowledge and new technology of accounting" (\bar{X} =4.11, S.D.=0.68), "You have strong work experience in enterprises and industry practice experience" (\bar{X} =4.01, S.D.=0.63).

In terms of work skills, there is a gap between the current condition and the expected sustainable development of accounting teachers in higher vocational colleges in Shaanxi Province. This shows that the professional competency of accounting teachers in higher vocational colleges in Shaanxi province still needs to develop in terms of work skills. This can be seen from the total value of PNI (PNI=0.261), the total value of PNI is followed from high to low:

You have strong enterprise work experience and industry practice experience (PNI=0.316), You can continue to learn the new knowledge and technology of accounting (PNI=0.301), You can teach students how to handle and solve complex accounting problems both theoretically and practically (PNI=0.281), You have a strong innovation ability (PNI=0.275), You have the industry research capabilities, Understand the accounting career dynamics (PNI=0.270), You are able to interpret complex accounting concepts in a simple, clear and engaging manner (PNI=0.261), You have a strong scientific research spirit, Scientific research exchanges with colleagues and academia (PNI=0.256), You have a strong practical practical ability, Familiar with the operation process of accounting practice (PNI=0.253), You can adapt teaching methods to student needs, classroom dynamics and technological advances, Willing to adjust and improve teaching skills with feedback and new educational research (PNI=0.249), You can manage the classroom efficiently, Handle the problems encountered rationally to keep the classroom in order (PNI=0.234), Be able to clearly write teaching materials and other work documents (PNI=0.226), you

can listen to students' questions and doubts and provide clear and useful answers (PNI=0.214). (PNI=0.226). It can be seen that the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province needs to be improved in terms of work skills.

2.4 Analysis of work attitude condition and expectation

In this study, the mean value, standard deviation and PNI_{modified} were mainly used to analyze the condition of each variable.

Table 4.5 Analysis of the current condition and expected condition of the development of sustainable accounting teachers' professional competency from the perspective of work attitude

| Work attitude | Current | | | Expected | | | PNI _{modified} | Rank |
|---|---------------|------|----------|-----------|------|---------|-------------------------|------|
| | Condition (D) | | | Value (I) | | | | |
| | \bar{X} | S.D. | Level | \bar{X} | S.D. | Level | (I - D)/D | |
| 1.You sometimes show work burnout and ignore students' learning feedback | 2.73 | 1.06 | moderate | 3.78 | 0.77 | high | 0.384 | 1 |
| 2.You can cooperate well with your colleagues and share resources | 3.97 | 0.74 | high | 4.73 | 0.47 | highest | 0.192 | 6 |
| 3.In most cases, you can control your emotions and handle problems rationally | 3.28 | 0.72 | moderate | 4.19 | 0.54 | high | 0.277 | 3 |
| 4.You are patient with and can explain your students' questions clearly | 3.79 | 0.72 | high | 4.60 | 0.54 | highest | 0.216 | 4 |

Table 4.5 (Continued)

| Work attitude | Current | | | Expected | | | PNI modified (I - D)/D | Rank |
|--|---------------|-------------|-----------------|-------------|-------------|-------------|------------------------------|------|
| | Condition (D) | | | Value (I) | | | | |
| | \bar{X} | S.D. | Level | \bar{X} | S.D. | Level | | |
| 5.You can teach students to remember accounting rules, and encourage them to think critically, analyze financial data, and apply accounting principles in practical situations | 2.94 | 0.70 | moderate | 3.94 | 0.58 | high | 0.338 | 2 |
| 6.You are approachable and amiable, and you can help the students outside of the normal class hours | 3.85 | 0.75 | high | 4.61 | 0.52 | highest | 0.198 | 5 |
| Total | 3.43 | 0.78 | moderate | 4.31 | 0.57 | high | 0.268 | |

According to Table 4.5, the sustainable development of work attitude of vocational colleges in Shaanxi Province is at the moderate level (\bar{X} =3.43, S.D.=0.78). Considering the findings of this study, The high to low level is as follows: "You can work well with your colleagues and share resources" (\bar{X} =3.97, S.D.=0.74), "You are approachable and amiable, Can help students outside of normal class hours" (\bar{X} =3.85, S.D.=0.75), "You are patient with the questions that the students ask, And be able to explain clearly" (\bar{X} =3.79, S.D.=0.72), "In the face of a conflict, In most cases, you can control your emotions," (\bar{X} =3.28, S.D.=0.72), "You can teach your students how to remember the accounting rules, They are also encouraged to think critically, analyze financial data and apply accounting principles in practical circumstances " (\bar{X} =2.94, S.D.=0.70), "You sometimes show work burnout, Neglect of students' learning feedback" (\bar{X} =2.73, S.D.=1.06).

The expected condition of sustainable development of accounting teachers in higher vocational colleges in Shaanxi Province is at a high level ($\bar{X}=4.31$, S.D.=0.57). Considering the findings of this study, The high to low level is as follows: "You can work well with your colleagues and share resources" ($\bar{X}=4.73$, S.D.=0.47), "You are approachable and amiable, Can help students outside of normal class hours" ($\bar{X}=4.61$, S.D.=0.52), "You are patient with the questions that the students ask, And be able to explain clearly" ($\bar{X}=4.60$, S.D.=0.54), "In the face of a conflict, In most cases, you can control your emotions," ($\bar{X}=4.19$, S.D.=0.54), "You can teach your students how to remember the accounting rules, They are also encouraged to think critically, analyze financial data and apply accounting principles in practical circumstances" ($\bar{X}=3.94$, S.D.=0.58), "You sometimes show work burnout, Neglect of students' learning feedback " ($\bar{X}=3.78$, S.D.=0.77).

In terms of work attitude, there is a gap between the current condition and the expected sustainable development of accounting teachers in higher vocational colleges in Shaanxi Province. This shows that the professional competency of accounting teachers in higher vocational colleges in Shaanxi province still needs to develop in terms of work attitude. This can be seen from the total value of PNI (PNI=0.268), the total value of PNI is successively followed from high to low: You sometimes show work burnout, Ignoring student learning feedback (PNI=0.384), You can teach your students to remember the accounting rules, They are also encouraged to think critically, analyze financial data, and apply accounting principles in practical situations (PNI=0.338), In the face of a conflict, In most cases, you can control your emotions, Maintain sensible ity (PNI=0.277), You are patient with the questions from your students, And be able to explain clearly (PNI=0.216), You are approachable and have an affinity, Help students outside of normal class hours (PNI=0.198), You are able to work well with your colleagues and share resources (PNI=0.192). It can be seen that the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province needs to be improved in their work attitude.

2.5 Analysis of professional ethics condition and expectation

Table 4.6 Analysis of the current condition and expected condition of the development of sustainable accounting teachers' professional competency from the perspective of professional ethics

| Professional ethics | Current | | | Expected | | | PNI modified (I - D)/D | Rank |
|--|---------------|------|----------|-----------|------|---------|------------------------------|------|
| | Condition (D) | | | Value (I) | | | | |
| | \bar{X} | S.D. | Level | \bar{X} | S.D. | Level | | |
| 1.You are honest in your communication, without any distortion of the facts or information, whether in teaching, correcting assignments, or providing feedback | 3.74 | 0.72 | high | 4.62 | 0.50 | highest | 0.236 | 6 |
| 2.You can treat all your students fairly, regardless of their background, ability, or personal circumstances | 3.31 | 0.65 | moderate | 4.48 | 0.50 | high | 0.354 | 1 |
| 3.Fair and impartial in your interactions with students, colleagues, and academia. This included grading students based on their performance rather than personal relationships or preferences | 3.10 | 0.70 | moderate | 4.08 | 0.33 | high | 0.318 | 4 |

Table 4.6 (Continued)

| Professional ethics | Current | | | Expected | | | PNI modified (I - D)/D | Rank |
|---|---------------|------|----------|-----------|------|---------|------------------------------|------|
| | Condition (D) | | | Value (I) | | | | |
| | \bar{X} | S.D. | Level | \bar{X} | S.D. | Level | | |
| 4.You are able to instill a sense of social responsibility in your students and emphasize the broader impact of accounting on society, including issues related to corporate governance, sustainability, and social justice | 2.97 | 0.70 | moderate | 3.97 | 0.81 | high | 0.337 | 3 |
| 5.You have a rigorous and careful work style, and you will set an example for your students | 3.38 | 0.66 | moderate | 4.29 | 0.45 | high | 0.269 | 5 |
| 6.You can encourage students to apply their accounting knowledge in a way that benefits the community | 2.86 | 0.73 | moderate | 3.87 | 0.71 | high | 0.353 | 2 |
| 7.You can use educational technology in an ethical way to ensure that it promotes learning and does not harm student privacy or academic integrity | 3.93 | 0.65 | high | 4.75 | 0.44 | highest | 0.209 | 7 |

Table 4.6 (Continued)

| Professional ethics | Current | | | Expected | | | PNI modified (I - D)/D | Rank |
|---|---------------|-------------|-----------------|-------------|-------------|-------------|------------------------------|------|
| | Condition (D) | | | Value (I) | | | | |
| | \bar{X} | S.D. | Level | \bar{X} | S.D. | Level | | |
| 8.You can respect others' intellectual property rights, encourage students to create original works and avoid plagiarism, and provide guidance on how to correctly quote sources and use references | 4.07 | 0.66 | high | 4.82 | 0.38 | highest | 0.185 | 8 |
| Total | 3.42 | 0.69 | moderate | 4.36 | 0.51 | high | 0.283 | |

According to Table 4.6, the sustainable development condition of professional ethics in the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province is at the moderate level (\bar{X} =3.42, S.D.=0.69). Considering the findings of this study, The highest to lowest level is as follows: "You can respect the intellectual property of others, Students are encouraged to create original works and to avoid plagiarism, provide guidance on how to correctly cite sources and use references" (\bar{X} =4.07, S.D.=0.66), "You can use educational technology in an ethical way, Ensure that it promotes learning and does not harm student privacy or academic integrity" (\bar{X} =3.93, S.D.=0.65), "You are honest in your communication, Whether in teaching, correcting assignments, or providing feedback, No distortion of any facts or information in any form" (\bar{X} =3.74, S.D.=0.72), "You have a rigorous and careful work style, And set an example for the students" (\bar{X} =3.38, S.D.=0.66), "You can be fair to all the students, Regardless of their background, ability, or personal circumstances" (\bar{X} =3.31, S.D.=0.65), "You are fair and impartial in your interactions with your students, your colleagues, and your academia. This includes

grading students based on their performance rather than their personal relationships or preferences" (\bar{X} =3.10, S.D.=0.70)," You are able to empower students and emphasize the broader impact of accounting on society, including issues related to corporate governance, sustainability, and social justice" (\bar{X} =2.97, S.D.=0.70), and" You have been able to encourage students to apply their accounting knowledge in a community-friendly manner" (\bar{X} =2.86, S.D.=0.73).

The expected sustainable development of professional ethics of vocational college accounting teachers in Shaanxi Province is at a high level (\bar{X} =4.36, S.D.=0.51). Considering the findings of this study, The highest to lowest level is as follows: " You can respect the intellectual property of others, Students are encouraged to create original works and to avoid plagiarism, Provide guidance on how to correctly cite sources and use references" (\bar{X} =4.82, S.D.=0.38), "You can use educational technology in an ethical way, Ensure that it promotes learning and does not harm student privacy or academic integrity" (\bar{X} =4.75, S.D.=0.44), "You are honest in your communication, Whether in teaching, correcting assignments, or providing feedback, No distortion of any facts or information in any form" (\bar{X} =4.62, S.D.=0.50), "You can be fair to all the students, Regardless of their background, ability, or personal circumstances" (\bar{X} =4.48, S.D.=0.50), "You have a rigorous and careful work style, And set an example for the students" (\bar{X} =4.29, S.D.=0.45), "You are fair and impartial in your interactions with your students, your colleagues, and your academia. This includes grading students based on their performance rather than their personal relationships or preferences" (\bar{X} =4.08, S.D.=0.33)," You are able to empower students and emphasize the broader impact of accounting on society, including issues related to corporate governance, sustainability, and social justice" (\bar{X} =3.97, S.D.=0.81), and" you are able to encourage students to apply their accounting knowledge in a community-friendly manner" (\bar{X} =3.87, S.D.=0.71).

In terms of professional ethics, there is a gap between the current condition and the expected development of sustainable accounting teachers in higher vocational colleges in Shaanxi Province. This shows that the professional competency of accounting teachers in higher vocational colleges in Shaanxi province

still needs to develop in terms of professional ethics. This can be seen from the total value of PNI (PNI=0.283), the total value of PNI is successively followed from high to low:

You can treat all students fairly, regardless of their background, ability or personal circumstances (PNI=0.354), you can encourage students to apply their accounting knowledge in a community-friendly way (PNI=0.353), you can instill a sense of social responsibility, emphasize the broader impact of accounting on society, including issues related to corporate governance, sustainability and social justice (PNI=0.337), and you are fair and impartial in your interaction with students, colleagues and academia. This included grading the students based on their performance rather than their personal relationship or preference (PNI=0.318), You have a rigorous and careful work style, And set an example for the students (PNI=0.269), You are honest in your communication, Whether in teaching, correcting assignments, or providing feedback, No distortion of facts or information in any form (PNI=0.236), You can use educational technology in an ethical way, Ensure that it promotes learning and does not compromise student privacy or academic integrity (PNI=0.209), You can respect the intellectual property rights of others, Students are encouraged to create original works and to avoid plagiarism, Guidance on how to correctly cite sources and use references (PNI=0.185). It can be seen that the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province needs to be improved in terms of professional ethics.

Results on the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province

1. Based on the results of the analysis of the development of strategies for sustainable accounting teachers in higher vocational colleges in Shaanxi Province

SWOT analysis is an analytical method used to analyze the internal environment of an organization and summarize its strengths and weaknesses; at the same time, analyze the external environment of the organization, identify

opportunities and threats, and develop strategies based on them. When analyzing the external environment, the researcher combined PEST analysis, as shown in Figure 4.1

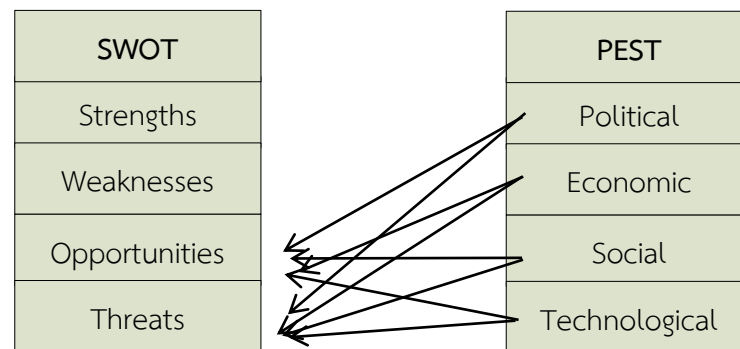


Figure 4.1 SWOT combined with PEST

1.1 PEST analysis results of accounting teachers' competency in higher vocational colleges in Shaanxi Province

PEST analysis is a tool used to analyze macro-environmental factors, which usually includes six aspects: (Political, Economic, Social, Technological, Legal and Environment). The following is a PEST analysis for the development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province:

1) Political factors (Political)

Policy support: The national and local governments have attached more importance to vocational education, and introduced a series of policies to support the development of vocational education. These policies provide a good opportunity for the career development of accounting teachers in higher vocational colleges in Shaanxi Province. For example, the government may increase funding for vocational colleges, improve teaching facilities and scientific research conditions, and provide a better working environment for teachers.

Education reform: With the continuous promotion of education reform, the connotation and requirements of teachers' professional ethics are also

constantly updated. If teachers cannot learn and adapt to these new requirements, they may lag behind in professional ethics. For example, under the new education mode, higher professional ethics requirements are put forward for teachers to guide students to carry out innovative practice and cultivate students' comprehensive accomplishment.

Industry regulations: The accounting industry is constrained by many policies and regulations, and the frequent changes in the policies and regulations require teachers to learn and master them in time to ensure the accuracy and compliance of the teaching content. For example, the adjustment of tax policies may affect the methods of accounting and tax planning. If teachers do not update the teaching content in time, students may have tax mistakes and other problems in their future work.

2) Economic factors (Economic)

Industry competition: With the popularization of higher education and the development of accounting industry, the competition of accounting major is becoming increasingly fierce. Not only are many undergraduate colleges and universities offering accounting majors, but also other higher vocational colleges are constantly improving the teaching quality and educational level of accounting majors. If accounting teachers in higher vocational colleges in Shaanxi Province cannot continuously improve their work skills and teaching level, they may be at a disadvantage in the competition, which will affect the enrollment and employment of schools, and then affect the career development of teachers themselves.

School-enterprise cooperation: Strengthening school-enterprise cooperation is an important way to improve teachers' practical ability. Schools can establish long-term and stable cooperative relations with enterprises, and arrange teachers to take temporary posts in enterprises and participate in financial projects of enterprises. In this way, teachers can personally contact with the actual financial work of enterprises and accumulate rich practical experience, so as to better guide students in teaching.

Economic environment: Changes in the economic environment may affect the demand and work market in the accounting industry. For example, the economic downturn may lead to less demand for accountants, which will further affect the enrollment and employment of accounting majors. Teachers need to pay close attention to the changes in the economic environment and adjust the teaching contents and methods in time to meet the market demand.

3) Social factors (Social)

Students' diversified needs: Modern students have more and more diversified needs for learning. They not only hope to acquire solid professional knowledge, but also pay attention to the cultivation of practical ability, the improvement of comprehensive quality and personalized learning experience. If teachers fail to timely understand and meet these needs of students, it may lead to a decrease in students' satisfaction with teaching, and affect the teaching effect and students' learning enthusiasm.

Social responsibility: the society pays more attention to educational equity, which provides a favorable social environment for accounting teachers in higher vocational colleges to strengthen the sense of fairness and justice in professional ethics. Schools and teachers will pay more attention to the implementation of the principle of fairness in teaching and management, and promote teachers to improve their ability to treat students fairly and evaluate students fairly, so as to meet the social expectations for educational equity.

Work burnout: long-term teaching work pressure, repetitive teaching content and other factors may lead to some teachers' enthusiasm for work to decline, thus ignoring students' learning feedback. This is not conducive to students' learning and growth. Students' feedback is not paid seriously, which may affect their learning enthusiasm, and is not conducive to teachers' timely adjustment of teaching methods and strategies.

Environmental changes: The change of vocational education environment requires teachers to constantly learn and improve, and the vocational education concepts and teaching methods are constantly updated. Teachers need to

adapt to the new environment, participate in training, learning and communication, and improve their professional competency. The internal environment of the school affects the development of teachers. The school's training and incentive mechanism, teaching management mode, campus culture, etc., can promote or restrict the improvement of their professional competency. A good school environment can stimulate the development of teachers.

4) Technical factors (Technological)

Emerging technologies: The development of emerging technologies such as big data, artificial intelligence and cloud computing not only brings changes to the accounting industry, but also provides strong support for teaching innovation. Teachers can use these technologies to develop online teaching platforms, intelligent teaching software, and enrich teaching means and forms. For example, realize personalized teaching through online teaching platform, push targeted learning content according to students' learning progress and characteristics; use intelligent teaching software to simulate practical operation and improve students' practical ability.

Technology upgrading: In the digital age, technology upgrading is moving very fast. The application of emerging technologies such as big data, artificial intelligence and blockchain in the field of accounting is constantly innovating. Teachers need to keep learning and master these new technologies in order to ensure the timeliness and foresight of the teaching content. However, the rapid development of technology also brings great learning pressure to teachers. Teachers may have difficulty to keep up with the pace of technological updates due to limited time and energy.

Education informatization: With the rapid development of education informatization, it also brings a series of moral risks. Such as data security and privacy protection issues, online teaching resources copyright disputes, etc. If teachers in the process of using educational technology fail to properly deal with these problems, they may violate the code of professional ethics, damage the interests of students or

cause academic misconduct, and affect the normal development of education and teaching.

According to PEST analysis, it can be seen that the development of sustainable accounting teachers' professional competency in vocational colleges in Shaanxi Province is influenced by many factors. Political policy support and education reform provide development opportunities for teachers, but also bring new challenges; economic industry competition and school-enterprise cooperation require teachers to continuously improve their abilities; the diversification of students and burnout need the attention of teachers; emerging technology and educational informatization provide support for teaching innovation, but also require teachers to constantly learn and adapt to the new technologies; the changing vocational education environment requires teachers to continuously learn and improve; and the legal laws and regulations can regulate teachers' professional behavior. Therefore, accounting teachers in higher vocational colleges in Shaanxi Province need to develop corresponding strategies under the influence of these macro-environmental factors to promote the development of sustainable professional competency.

1.2 The SWOT and TOWS matrix of theoretical knowledge

Table 4.7 PEST analysis on theoretical knowledge

| Factor Analysis method | Theoretical knowledge |
|---------------------------|--|
| PEST | <p>Political</p> <ol style="list-style-type: none"> 1. Government support and introduction of a series of policies. 2. Frequent changes in accounting regulations. <p>Economic</p> <ol style="list-style-type: none"> 3. Increasing competition in the accounting profession, the quality of teaching and education in various local higher vocational colleges are improving. <p>Social</p> <ol style="list-style-type: none"> 4. Diversification of students' needs. 5. Changes in the environment of vocational education require teachers to continuously learn and improve. 6. The internal environment of schools affects teachers' development. <p>Technological</p> <ol style="list-style-type: none"> 7. The development of new technology forces teachers to learn new knowledge in time. 8. Rapid technological change. |
| Opportunities | <ol style="list-style-type: none"> O1 Trends in technology convergence. O2 Education policy support. O3 Online resources to enrich learning channels. |
| Threats | <ol style="list-style-type: none"> T1 Increased competition. T2 Accelerated rate of knowledge updating. T3 Diversification of student needs. |

Table 4.8 SWOT analysis: theoretical knowledge aspects

| S | W |
|---|--|
| S1 Core theory has a solid core theory S2 Accounting standards are well mastered S3 Strong computational and logical thinking abilities | W1 Emerging technology theory is lacking W2 Lack of grasp of the W2 financial model W3 Interdisciplinary knowledge is weak |
| O | T |
| O1 Technology convergence trend O2 Education policy support O3 Online resources enrich learning channels | T1 Competition is intensifying T2 Knowledge update speed up T3 Students have diverse needs |

Based on the previous survey results on theoretical knowledge in the Professional competency of accounting teachers in higher vocational colleges in Shaanxi Province, four aspects of advantages, disadvantages, opportunities and threats of theoretical knowledge are summarized, as shown in Table 4.8. The details are as follows:

1) Strengthen

S1: Solid core theoretical knowledge. Accounting teachers in Shaanxi higher vocational colleges have shown a good grasp of the core theoretical knowledge of basic accounting, financial accounting, financial accounting, financial management, management accounting, financial analysis, corporate governance, tax law, auditing and other accounting majors. This means that teachers have a deep reserve of professional knowledge, which can build a systematic and comprehensive accounting knowledge framework for students to ensure that students receive professional and accurate theoretical education.

S2: Good grasp of the guidelines. Teachers have a good grasp of the latest accounting standards, indicating that they can timely follow up with the latest changes in the accounting field. Accounting standards are the key standard of accounting work. Teachers can master and teach accurate accounting treatment methods to students.

S3: Strong calculation ability. Strong computational skills enable accounting teachers to handle complex financial data quickly and accurately, clearly demonstrate the computational process in lectures to help students understand; they can also efficiently complete data analyses in teaching and research, which provides a strong support for improving teaching quality and professional development.

2) Weaknesses

W1: Lack of emerging technology theories. With the rapid development of science and technology, the accounting industry to digital and intelligent transformation, these emerging technologies are widely used in the field of finance. Teachers' lack of theoretical knowledge in this aspect will lead to the lag of teaching content, and it is difficult for students to adapt to the requirements of enterprises for the application of new technologies after graduation.

W2: Lack of mastery of the financial model master. Financial model is of great importance in enterprise financial management and decision-making. If teachers are not skilled, it is difficult to guide students to use the model to conduct actual financial analysis and decision-making simulation, which affects the cultivation of students' ability to solve complex financial problems.

W3: Modern accounting work often involves the integration of multidisciplinary knowledge, such as artificial intelligence, information technology, etc. From the perspective of the overall theoretical knowledge structure, teachers may lack the reserves of interdisciplinary knowledge, which limits the improvement of students' comprehensive literacy.

3) Opportunities

O1: Technology convergence trend. With the continuous development of big data, artificial intelligence and other technologies, the accounting industry is gradually transforming to digital intelligence. This provides a wide space for teachers to learn and apply new technologies.

O2: Education policy support. The state's attention to and support for vocational education provides more training and development opportunities for accounting teachers in higher vocational colleges, which helps them to improve their theoretical knowledge level.

O3: Online resources to enrich the learning channels. There are a large number of high-quality accounting learning resources on the Internet, such as online courses, academic paper database, etc. Teachers can use these resources to broaden their learning channels, independently learn new knowledge and new theories, and improve their own theoretical level.

4) Threats

T1: Competition is intensifying. With the development of higher education, the competition of accounting majors is fierce. Colleges in other regions may have better teachers, more abundant teaching resources, and their teachers may have a higher level of theoretical knowledge. If the accounting teachers in higher vocational colleges in Shaanxi Province are not promoted, they may be at a disadvantage in the competition, which will affect the school enrollment and employment, and then affect their own career development.

T2: Knowledge update is moving faster. Accounting theories and relevant laws and policies are updated quickly. If teachers cannot learn and master them in time, the teaching content will be obsolete. The knowledge learned by students cannot meet the current needs of the industry, which reduces the competitiveness of students in employment and weakens the influence of teachers in the industry.

T3: Students' needs are diverse. Modern students have higher requirements for theoretical knowledge learning. They not only want to deeply understand traditional knowledge, but also want to have contact with cutting-edge

theories and interdisciplinary knowledge. If teachers fail to meet the diversified needs of students, it will lead to the decrease of students' satisfaction with teaching and affect the teaching effect.

Here is the analysis of theoretical knowledge in accordance with the TOWS matrix provided in Table 4.8.

1) SO Strategy

S1 and O1: Deepen technology integration education by taking advantage of core theories. Taking advantage of the solid core theoretical knowledge of accounting teachers and combining with the trend of technology integration, we will deepen the application of big data, artificial intelligence and other new technologies in accounting education. Open special courses or lectures, combine new technology with accounting professional knowledge, and improve the quality of teaching and attraction.

S2 and O2: Teachers have a good grasp of the latest accounting standards and actively participate in various practical skills training in conjunction with the training and development opportunities brought about by the State's emphasis on vocational education. Through the training, they learn how to apply the latest standards to practical accounting work scenarios, such as simulating the real business of an enterprise and carrying out account processing and statement preparation in accordance with the new standards. Practical cases are then brought back to the classroom to enrich the teaching content, expose students to the most cutting-edge and practical accounting knowledge, and enhance their practical skills.

S3 and O3: The strong computing power of accounting teachers, together with the rich online learning resources on the Internet, can carry out more in-depth teaching research. On the one hand, they can use online courses to learn advanced teaching methods and concepts, and explore innovative teaching modes by combining their own computational advantages; on the other hand, they can obtain cutting-edge research results with the help of academic paper databases, analyse a large amount of teaching data with their computational ability, and dig out the

teaching law to provide scientific basis for optimizing teaching methods and improving teaching quality, so as to promote their own professional development.

2) ST Strategy

S1 and T1: Shaanxi higher vocational colleges accounting teachers have solid core theoretical knowledge, in the face of competition, can create a special teaching system. Digging deep into the theory of unique perspective, such as speaking basic accounting combined with local business cases, so that the abstract concepts figurative. At the same time, by virtue of theoretical merit to participate in the selection of teaching achievements and academic exchanges, to demonstrate the advantages, enhance the visibility of the school's accounting programme, to attract high-quality students, and to stand out in the competition.

S2 and T2: Accounting knowledge is updated rapidly, and good mastery of accounting standards by teachers is the key to coping with this. It is necessary to establish a continuous learning mechanism, pay attention to theoretical and policy developments, and integrate new standards and policies into teaching in a timely manner. For example, when explaining the financial accounting course, the method of preparing and analysing the financial statements of an enterprise is updated and explained in conjunction with the latest published accounting standards, so that students can learn the most cutting-edge and practical knowledge. Lecture training can also be carried out using the understanding of the standards to drive peers to improve and form a good team atmosphere to ensure that teaching keeps up with the needs of the industry.

S3 and T3: In order to meet the diverse learning needs of modern students, the strong numeracy skills of accounting teachers can play an important role. In terms of teaching content, in addition to in-depth explanation of traditional accounting theoretical knowledge, computing power can also be used to integrate and analyse cutting-edge theories and interdisciplinary knowledge. For example, when explaining management accounting, big data analysis and artificial intelligence algorithms are introduced, and computational demonstrations of how to use these technologies for cost forecasting and decision-making optimisation are made, so that

students can be exposed to cutting-edge developments in the field of accounting. In terms of teaching methods, computing power is used to develop interactive teaching tools and simulation experiment platforms, so that students can experience the application of accounting knowledge first-hand in practice, and increase their interest and participation in learning. By meeting the diverse needs of students, students' satisfaction with teaching is enhanced, which in turn improves the teaching effect and teachers' own sense of professional achievement.

3) WO Strategy

W1 and O1: Seize the opportunity of technology convergence trend to make up for the lack of emerging technology theory. Teachers should actively participate in online and offline training courses for the application of big data and artificial intelligence in finance, and learn relevant theoretical knowledge and practical skills. Use online academic resources to deeply study the application cases of emerging technologies in the financial field and integrate them into teaching. Industry experts will be invited to hold lectures in the school, share the application experience of emerging technologies in practical work, and improve teachers and students' cognition and application ability of emerging technologies.

W2 and O2: Improve the lack of financial models. Teachers apply for financial model training programs supported by policy to improve their mastery of decision-making and financial analysis models. Using online courses and academic papers, learn application skills of financial models and add practical links of model application in teaching. Organize students to participate in the financial model application competition to improve students' ability to solve practical financial problems.

W3 and O3: The opportunity to use online resources to enrich learning channels and strengthen interdisciplinary knowledge learning. Through online courses, students can learn artificial intelligence, information technology and other related knowledge to broaden their knowledge, and integrate interdisciplinary content into teaching to cultivate students' comprehensive literacy.

4) WT strategy

W1 and T1: In view of the lack of emerging technology theories and intensified competition, the school has increased investment in the training of teachers' emerging technology theories, encouraged teachers to participate in relevant academic exchange activities, improved the level of teachers in emerging technology theories, and enhanced the competitiveness of the school in the accounting education market.

W2 and T2: In order to cope with the threat of insufficient grasp of financial model and accelerated updating of knowledge, establish a teacher professional model learning group, organize regular learning and discussion activities, timely track the latest development of professional model, and ensure the accuracy and timeliness of teaching content.

W3 and T3: For weak interdisciplinary knowledge and diversified students' needs, the university introduces interdisciplinary talents to cooperate with existing teachers. At the same time, teachers are encouraged to carry out interdisciplinary research and develop interdisciplinary courses to meet students' needs for diverse knowledge.

1.3 SWOT and TOWS matrix of work skills

Table 4.9 PEST analysis on work skills

| Factor Analysis method | Work skills |
|---------------------------|---|
| PEST | <p>Political</p> <ol style="list-style-type: none"> 1. Government support through policy initiatives. 2. Frequent changes in accounting regulations. 3. Evolving vocational education environments require teachers to continuously update pedagogical concepts and methodologies. 4. School training programs, incentive mechanisms, teaching management models, and campus culture collectively influence faculty professional development <p>Economic</p> <ol style="list-style-type: none"> 5. Shifts in economic conditions may impact demand and employment prospects in the accounting industry. 6. Many universities implement industry-academia partnerships to enhance faculty practical skills. <p>Social</p> <ol style="list-style-type: none"> 7. Diversified student needs. <p>Technology</p> <ol style="list-style-type: none"> 8. Emerging technologies are revolutionizing the accounting sector while providing robust support for education. |
| Opportunities | <ol style="list-style-type: none"> O1 The development of accounting industry brings learning opportunities. O2 School-enterprise cooperation expands practical channels. O3 Technological progress promotes skill improvement O4 Policy support facilitates career development. |

Table 4.9 (Continued)

| Factor Analysis method | Work skills |
|---------------------------|---|
| Threats | T1 External competitive pressure increases. T2 Technology replacement is fast. T3 Student needs are increasingly diversified. T4 Policy and regulations change frequently. |

Table 4.10 SWOT analysis: work skills

| S | W |
|---|---|
| S1 Has outstanding ability to answer questions S2 Teaching document writing ability is good S3 Has better classroom management ability S4 Strong teaching feedback and adjustment ability | W1 Lack of practical experience W2 New knowledge, new technology grasp is not enough W3 Innovation capacity needs to be improved W4 Accounting industry research capabilities |
| O | T |
| O1 Accounting industry development brings learning opportunities O2 School-enterprise cooperation to expand practical channels O3 Technology progress drives skill improvement O4 Policy support supports career development | T1 Increased pressure from external competition T2 Technology update generation is fast T3 Students' needs are becoming increasingly diverse T4 Policies and regulations change frequently |

1) Strengths

S1: Outstanding ability to answer questions. Teachers are outstanding in listening to students' questions and providing clear answers, with an average score of 3.89. This shows that teachers attach great importance to the communication with students, which can effectively solve students' doubts, help to enhance students' confidence in learning and improve their learning effect.

S2: Good ability of writing teaching documents. This shows that teachers can systematically and systematically organize the teaching content in the teaching preparation stage, and write high-quality teaching plans and syllabi. Standardized and clear teaching documents not only help teachers to sort out their teaching ideas, but also provide students with clear learning guidance for students and ensure the orderly development of teaching activities.

S3: Good classroom management ability. Teachers have strong classroom control ability, in the face of various emergencies and students' problems in class, can keep calm and rational response, to ensure that teaching activities are not disturbed, and create a good learning environment for students.

S4: Strong teaching feedback and adjustment ability. Most teachers have the consciousness of paying attention to the dynamic changes in the teaching process and can make corresponding adjustments to teaching according to the actual condition of students. For example, when they realize that students have difficulty in understanding a certain accounting knowledge point, teachers will change their teaching methods in time and explain them in a more easy-to-understand way, so as to improve the learning effect of students.

2) Weaknesses

W1: Lack of practical experience. Accounting teachers do not have a deep understanding of the real operation environment, accounting practice and the problems that may be encountered in actual work. In the teaching process, it is difficult to combine abstract theoretical knowledge with vivid practical cases, which makes it difficult for students to obtain learning experience close to the actual

working scene, which is not conducive to cultivating students' practical operation ability and solving practical problems.

W2: Insufficient mastery of new knowledge and new technology. In today's digital era, the accounting industry is accelerating the transformation to the direction of digitalization and intelligence, and new technologies such as big data analysis and artificial intelligence decision-making are more and more widely used in the financial field. Teachers' lack of ability in the application of these emerging technologies may make the teaching content unable to keep pace with the development of the industry, and students may not be competitive in the work market after graduation due to the lack of relevant skills.

W3: The innovation ability needs to be improved. The lack of innovation ability leads to the more traditional teaching methods and teaching content, and the lack of new ideas, which is difficult to stimulate students' interest in learning and innovative thinking.

W4: Lack of accounting industry research ability. Teachers do not have a timely and comprehensive understanding of the latest developments in the accounting industry, market demand changes and industry trends of the accounting industry. This makes teachers may be unable to integrate the latest information of the industry into the course content in the teaching process, leading to a certain degree of disconnect between teaching and the actual needs of the industry.

3) Opportunities

O1: Accounting industry development brings learning opportunities. The accounting industry is in the continuous development and change, accounting standards, tax policies are continuously updated. This provides opportunities for teachers to constantly learn and improve their work skills. Teachers can participate in various professional training sessions, academic seminars and other activities to keep abreast of the latest developments and knowledge of the industry, and integrate them into the teaching, so that the teaching content will always be timely and practical. At the same time, the reform of the industry also encourages teachers to

deeply study new accounting theories and methods, and improve their academic level and professional quality.

O2: School-enterprise cooperation to expand practical channels. Strengthening school-enterprise cooperation is an important way to enhance teachers' practical ability. Schools can establish long-term and stable cooperative relations with enterprises, and arrange teachers to take temporary posts in enterprises and participate in financial projects of enterprises. In this way, teachers can personally contact with the actual financial work of enterprises and accumulate rich practical experience, so as to better guide students in teaching. In addition, school-enterprise cooperation can also provide opportunities for teachers to participate in enterprise scientific research projects, promote the combination of industry, university and research, and improve teachers' scientific research and practical ability.

O3: Technological progress drives skill improvement. The development of emerging technologies such as big data, artificial intelligence and cloud computing has not only brought about changes to the accounting industry, but also provided strong support for teaching innovation. Teachers can use these technologies to develop online teaching platforms, intelligent teaching software, and enrich teaching means and forms. For example, personalized teaching through online teaching platform, push targeted learning content according to students' learning progress and characteristics; using intelligent teaching software to improve students' practical ability. At the same time, teachers can also use these technologies to improve their own work efficiency and management skills.

O4: Policy support for career development. The national and local governments have attached more importance to vocational education and introduced a series of policies to support the development of vocational education. These policies provide a good opportunity for the career development of accounting teachers in higher vocational colleges in Shaanxi Province. The government may increase funding for vocational colleges, improve teaching facilities and research conditions, and provide a better working environment for teachers. The government

may also organize activities such as teacher training programs and teaching competitions to encourage teachers to improve their teaching skills and professional skills.

4) Threats

T1: Increased pressure from external competition. With the popularization of higher education and the development of accounting industry, the competition of accounting major is increasingly fierce. Not only are many undergraduate colleges and universities offering accounting majors, but also other higher vocational colleges are constantly improving the teaching quality and educational level of accounting majors. If accounting teachers in higher vocational colleges in Shaanxi Province cannot continuously improve their work skills and teaching level, they may be at a disadvantage in the competition, which will affect the enrollment and employment of schools, and then affect the career development of teachers themselves.

T2: Technology update is fast. In the digital age, technology is changing very fast. The application of big data, artificial intelligence, blockchain and other emerging technologies in the field of accounting is constantly innovating. Teachers need to keep learning and master these new technologies in order to ensure the timeliness and foresight of the teaching content. However, the rapid development of technology also brings great learning pressure to teachers. Teachers may have difficulty to keep up with the pace of technological updates due to limited time and energy. If teachers cannot master new technologies and applications in time, they will not be able to teach students the latest knowledge and skills, resulting in the disconnection between what students have learned and the practical application.

T3: Students' needs are increasingly diverse. Modern students' needs for learning are becoming more and more diversified. They not only hope to obtain solid professional knowledge, but also pay attention to the cultivation of practical ability, the improvement of comprehensive quality and personalized learning experience. If teachers fail to timely understand and meet these needs of students, it may lead to a decrease in students' satisfaction with teaching, and affect the teaching effect and

students' learning enthusiasm. This poses a higher challenge to the teachers' work skills and teaching ability.

T4: Policies and regulations change frequently. The accounting industry is constrained by many policies and regulations, and the frequent changes of policies and regulations require teachers to learn and master them in time to ensure the accuracy and compliance of the teaching content. If teachers fail to keep up with the change of policies and regulations, they may impart outdated or wrong knowledge to students, affect their career development, and damage teachers' own professional image and reputation. For example, the adjustment of tax policies may affect the methods of accounting and tax planning. If teachers do not update the teaching content in time, students may have tax mistakes and other problems in their future work.

Based on the TOWS matrix provided in Table 4.10.

1) SO Strategy

S1 and O2: With the outstanding advantages of answering questions, it plays a more important role in school-enterprise cooperation. For example, we provide professional accounting consulting services for employees in enterprise financial projects, and the actual problems and solutions encountered by enterprises are brought back to the classroom to enrich teaching cases, enhance the practicability and pertinacity of teaching, and improve students' ability to solve practical problems.

S2 and O3: Participate in the development of teaching resources based on emerging technologies with the advantage of good teaching document writing ability and under the background of technological progress. For example, writing electronic teaching plans suitable for online teaching platforms, and making the teaching content of intelligent teaching software, give full play to the technical advantages, and improve the teaching effect and students' learning experience.

S3 and O4: Give full play to the advantages of better classroom management ability, respond to the opportunity of policy support to help career development, and actively participate in the school's teaching management reform

project. By sharing classroom management experience, it can provide reference for the school to develop a more scientific and reasonable teaching management system, and improve its own ability and influence in teaching management.

S4 and O1: Take advantage of the strong teaching feedback and adjustment ability, combined with the learning opportunities brought by the development of the industry, and actively participate in various professional training and academic seminars. The new knowledge and new methods acquired in these activities will be timely integrated into the teaching process, and the teaching plan will be continuously optimized according to the feedback of students, so that the teaching content is always synchronized with the development of the industry, and the teaching quality will be improved.

2) ST Strategy

S1, S2 and T2: cope with the threat of rapid technology upgrading by ability to answer questions and adjust teaching feedback. Pay close attention to the development of emerging technologies in the accounting field, timely integrate relevant knowledge into teaching, and through the interaction with students, understand their mastery of new technologies and learning needs, constantly adjust teaching strategies, to ensure that students can contact and master the latest technical knowledge.

S2 and T4: Relying on the advantage of strong teaching document writing ability to deal with the threat of frequent changes in policies and regulations. Timely integrate the new policies and regulations into the teaching documents, accurately and comprehensively update and interpret the teaching content, provide students with correct policies and regulations guidance, and ensure the compliance and accuracy of the teaching content.

S2, S3 and T1: Take advantage of the classroom management ability and teaching document writing ability to resist the threat of increasing competitive pressure in the industry. To create distinctive and competitive accounting courses, attract more students to choose the accounting major through standardized, high-

quality teaching documents, and enhance the popularity and competitiveness of the school and teachers in the field of accounting education.

S4 and T3: address the threats of the advantages of teaching feedback and adjustment ability. Actively communicate with students, deeply understand their personalized needs and expectations, timely adjust the teaching content and methods, provide more personalized and targeted teaching services, and improve students' satisfaction with teaching and learning enthusiasm.

3) WO Strategy

W1 and O2: Seize the opportunity of school-enterprise cooperation to expand practical channels and make up for the disadvantage of lack of practical experience. Actively apply for temporary work training or participate in enterprise financial projects, and have an in-depth understanding of the enterprise's accounting practice operation process, financial management mode and the problems and challenges encountered in the actual work.

W2 and O3: Take advantage of technological advances to improve skills and improve the disadvantage of insufficient ability to apply emerging technologies. Participate in relevant technical training courses to learn the application knowledge and skills of big data, artificial intelligence and other emerging technologies in the financial field. Try to apply these new technologies to teaching and research, such as using big data to analyze students' learning behavior and learning effects to provide data support for teaching; using artificial intelligence to develop intelligent teaching auxiliary tools to improve their technical application ability and teaching innovation ability.

W3 and O4: Opportunities to use policy support to improve innovation capabilities. Participate in innovative teaching training, learn to use new technology to carry out innovative teaching, update teaching methods and teaching means.

W4 and O1 and O2: Grasp the opportunities of industry development and school-enterprise cooperation, and strengthen the industry research capability. Actively participate in enterprise research and industry analysis activities, keep close contact with enterprise accounting personnel and industry experts, and timely

understand the accounting career trends, market demand changes and industry development trends. Integrating these information into the teaching will make the teaching content more close to the actual needs of the industry and improve the competitiveness of students in employment.

4) WT Strategy

W1 and T1: In view of the lack of practical experience and the increasing pressure of the industry competition, the school strengthens the in-depth cooperation with enterprises and establishes a long-term and stable practice teaching base. Teachers are regularly selected to enterprises for practice, and enterprise accounting experts are invited to schools to give lectures and training, so as to realize two-way communication of teachers. Strengthen the practical experience sharing and exchange activities among teachers in the school, jointly improve the level of practical teaching, and enhance the competitiveness of the school in the accounting education market.

W2 and T2: In order to cope with the threat of insufficient application ability of emerging technologies and rapid technology upgrading, the school makes a learning plan for emerging technologies for teachers, requiring teachers to regularly participate in relevant technical training and learning activities, and apply the learning results to teaching. Establish a reward mechanism for technology application, reward teachers who actively apply emerging technologies in teaching and achieve good results, encourage teachers to continuously improve their technology application ability, and ensure that the teaching content is synchronized with the development of technology.

W3 and T3: For the weak innovation ability and the increasingly diversified students' needs, the school establishes interdisciplinary teaching teams to encourage teachers to carry out innovative teaching research. We should pay attention to the diversified needs of students, and develop distinctive courses and teaching projects combined with scientific research achievements, such as innovation and entrepreneurship practice courses, industry cutting-edge special lectures, etc., so as to meet students' needs for personalized and comprehensive quality training.

W4 and T4: In view of the lack of industry research ability and frequent changes in policies and regulations, the university has established a policy and regulation research team and an industry research team. Organize teachers to participate in the research and interpretation of policies and regulations, timely track the changes of policies and regulations, and ensure the compliance of teaching content.

1.4 SWOT and TOWS matrix of work attitude

Table 4.11 PEST analysis of work attitude

| Factor Analysis method | Work attitude |
|---------------------------|--|
| PEST | <p>Political</p> <ol style="list-style-type: none"> 1. Continuing education reforms and a series of training and communication measures launched by the government and associations. 2. Frequent changes in accounting regulations. <p>Economic</p> <ol style="list-style-type: none"> 3. Competition is becoming more and more intense, and the teaching quality and operation level of local higher vocational colleges are constantly improving. 4. Many colleges and universities have launched school-enterprise cooperation to improve teachers' practical ability. <p>Social</p> <ol style="list-style-type: none"> 5. They not only want to learn professional knowledge, but also pay attention to teachers' teaching attitude and interaction with teachers. |

Table 4.11 (Continued)

| Factor Analysis method | Work attitude |
|---------------------------|---|
| | <p>6. Some utilitarianism and impatience in the society may penetrate into the field of education.</p> <p>7. Long-term teaching work pressure, repetitive teaching content and other factors may lead to a decline in the enthusiasm of some teachers for their work, thus ignoring the feedback of students' learning.</p> <p>8. Changes in the environment of vocational education require teachers to continuously learn the concept of vocational education and update their teaching methods.</p> <p>9. Many universities support teachers to go out for training and reward teachers who have excellent teaching and research.</p> <p>Technological</p> <p>10. The development of emerging technologies has brought new changes to the accounting profession, and also put pressure on teachers' teaching.</p> |
| Opportunities | <p>O1 School training and incentives.</p> <p>O2 Industry Networking and Learning.</p> <p>O3 New Technology Fuels Attitudinal Change in Teaching and Learning.</p> |
| Threats | <p>T1 Increased pressure on teaching and learning.</p> <p>T2 Challenges posed by the diversification of students' needs.</p> <p>T3 Influence of negative social trends.</p> |

Table 4.12 SWOT analysis: work attitude

| S | W |
|--|---|
| S1 A strong sense of teamwork S2 Strong affinity S3 Patience and responsible for students | W1 Work burnout phenomenon exists in W2 Students' critical thinking is insufficient cultivation of W3 Lack of emotional stability |
| O | T |
| O1 School training and incentive mechanism O2 Industry communication and learning O3 New technology helps teaching attitude change | T1 The teaching pressure increases T2 Diversified needs of students pose challenges T3 The influence of the bad social atmosphere |

1) Strengths

S1: Strong sense of team work. In teaching and scientific research work, colleagues exchange and share experience and resources, which can form a strong resultant force. For example, in the curriculum development, textbook compilation and other work, teachers can give full play to their respective advantages to jointly improve the quality of teaching. This cooperative atmosphere also helps teachers to learn from each other and promote personal career development.

S2: Strong affinity. Teachers 'friendly attitude helps to shorten the distance between teachers and students, enhance students' trust in teachers, and provide students with more favorable support for learning.

S3: Patience and responsibility for students. Teachers attach great importance to students' doubts in the learning process, and they are willing to invest time and energy to help students understand the knowledge in an easy-to-understand way.

2) Weaknesses

W1: Work burnout phenomenon exists. Long-term teaching work pressure, repeated teaching content and other factors may lead to some teachers' enthusiasm for work decreased, thus ignoring students' learning feedback. This is not conducive to students' learning and growth. Students' feedback is not paid seriously, which may affect their learning enthusiasm, and is not conducive to teachers' timely adjustment of teaching methods and strategies.

W2: Insufficient cultivation of critical thinking for students. In the teaching process, teachers pay more attention to the transmission of knowledge, but not enough attention to the cultivation of students' thinking ability, which is not conducive to the improvement of students' comprehensive quality and future career development.

W3: In teaching, mood swings may distract them from preparing lessons and confuse their thinking, reducing the effectiveness of knowledge transfer. In the workplace, mood swings may also cause conflicts with colleagues, undermine teamwork, and be detrimental to teaching seminars and experience sharing, thus weakening the performance of professional competency as a whole.

3) Opportunities

O1: School training and incentive mechanism. Schools can develop targeted training plans to help teachers alleviate work burnout and improve their work enthusiasm. For example, conduct career development planning training to let teachers clear their career goals and development direction; organize innovative teaching methods to improve their teaching ability and interest. At the same time, a reasonable incentive mechanism should be established to commend and reward the teachers with a positive work attitude and good teaching effect, so as to stimulate their working motivation.

O2: Industry communication and learning. Teachers are encouraged to participate in communication activities within the industry and share their work experience and experience with teachers from other universities. Through the communication with peers, teachers can understand different teaching concepts and

methods, broaden their horizons, so as to reflect on their work attitude and teaching methods, and constantly improve and improve.

O3: New technology helps to change the teaching attitude. With the development of information technology, various teaching tools and platforms are constantly emerging. Teachers can use these new technologies, such as online teaching platforms, intelligent teaching software, etc., to interact and communicate with students more easily, improve the processing efficiency of students' learning feedback, and improve their work attitude.

4) Threats

T1: Teaching pressure increases. With the continuous advancement of educational reform and the improvement of students' requirements for teaching quality, teachers are facing increasing teaching pressure. The update of course content and the improvement of teaching methods all require teachers to invest more time and energy. If they are in a high-pressure state for a long time, it may further aggravate the teachers' work burnout, and affect their work attitude and teaching quality.

T2: The diversification of students' needs brings challenges. The needs of modern students are increasingly diversified. They not only want to learn professional knowledge, but also pay attention to teachers' teaching attitude and interaction with teachers. If teachers fail to adapt to the changes of students' needs in time and cannot meet students' expectations with a positive and enthusiastic attitude, it may lead to the reduction of students' evaluation of teachers, and affect the professional development of teachers and the reputation of the school.

T3: The influence of the bad social atmosphere. Some utilitarian and impetuous ethos in the society may penetrate into the field of education and affect teachers' work attitude. Some teachers may be affected by these bad practices, and pursue personal interests too much, while ignoring the educational responsibility and teaching quality of students.

According to the TOWS matrix provided in Table 4.12.

1) SO Strategy

S1 and O1: Teams of accounting teachers with a strong sense of teamwork can make full use of the school's training and incentive mechanisms. In the training on career development planning, team members discuss together and formulate a plan that fits the development of the team with their respective expertise, and clearly divide the work to improve the quality of curriculum development and teaching materials. With the training of teaching methodology innovation, team members exchange new methods and put them into practice in teaching. The university rewards the team for their outstanding achievements in teaching and research, stimulates the team's motivation, forms a virtuous circle, continuously improves the overall level of teaching and research, and realises the deep integration of strengths and opportunities.

S2 and O2: When accounting teachers with strong affinity participate in industry exchange activities, they can quickly establish connections with teachers from other institutions in a friendly manner and exchange teaching experiences in a more in-depth manner. During the exchanges, they learnt about the teaching concepts and methods of different institutions, such as the specific implementation of case-based teaching and project-based teaching. After returning to the school, with the affinity to teach these new methods to students in a gentle and easy-to-understand way, to bring them closer to the students and make them more receptive to the new methods. At the same time, they reflect on their own teaching through exchanges and make continuous improvements to enhance the quality of teaching and provide better learning support to students.

S3 and O3: Accounting teachers who are patient and responsible for their students can improve their teaching with the help of new technologies. Using online teaching platforms and intelligent teaching software, teachers can collect students' learning feedback in time, such as homework completion and test scores. In response to students' doubts, teachers can provide detailed answers in an easy-to-understand manner through the online platform, and they can also adjust the

teaching progress and content according to the feedback. The new technology improves teachers' efficiency in dealing with feedback, giving them more time and energy to pay attention to each student, further reinforcing the advantage of being patient and responsible for students, and enhancing the overall teaching effect.

2) ST Strategy

S1 and T1: Responding to teaching pressures and student needs with teamwork. With the advantage of a strong sense of teamwork, the team of teachers worked together to cope with the increased pressure of teaching. In terms of updating course content and improving teaching methods, team members divide up the work and share the tasks to reduce individual pressure.

S2 and T2: In response to the challenge of diversifying students' needs, team members make use of their respective expertise to discuss how to better meet students' needs. For example, teachers who are good at interacting are responsible for organizing classroom activities, and teachers with strong affinity for students strengthen their communication with students after class, so as to enhance the overall quality of teaching and to maintain a good working attitude.

S3 and T3: Counteracting bad practices with positive attitudes. Teachers' patience and responsibility for their students are utilized to convey positive values in their teaching, to guide students to establish the right concepts, and to counteract the influence of negative social trends. Teachers, through their own words and teachings, let students feel the purity and value of education, and form a positive teaching atmosphere, so that teachers themselves can adhere to the original intent of education in such an atmosphere, and avoid interference from undesirable trends.

3) WO Strategy

W1 and O1: Attacking burnout through training and incentives. Given the existence of burnout, make full use of school training and incentives. Participate in career development planning training to clarify career goals, inject new motivation into work and enhance enthusiasm. Teaching method innovation training can bring new ideas and stimulate teaching interest. At the same time, the school's reasonable incentive mechanism, commendation and reward for active work and good teaching

results, so that teachers feel recognized, so that they can pay attention to student feedback, take the initiative to adjust their teaching methods and strategies, overcome burnout, and help students learn and grow.

W2 and O2: Strengthening the cultivation of thinking through industry exchanges. Due to the insufficient cultivation of students' critical thinking, we take advantage of industry exchanges and learning opportunities. Participate in exchange activities, share experiences with teachers from other institutions, and learn about teaching concepts and methods that focus on developing students' thinking skills. Reflect on their own teaching, incorporate new ideas into the classroom, design links to guide thinking and discussion, encourage students to question and explore, broaden their thinking horizons, improve their overall quality, and make up for the disadvantage in thinking training.

W3 and O3: Stabilize emotions and enhance performance with the help of new technologies. Aiming at the problem of teaching mood fluctuation, improve teaching attitude with the help of new technologies. Using online teaching platforms and intelligent teaching software, it is convenient to interact with students and get timely feedback. Intelligent software assists in analyzing feedback data, allowing teachers to quickly understand students' problems and reduce anxiety.

4) WT Strategy

W1 and T1: to relieve work burnout and teaching pressure. Teachers have work burnout phenomenon, and the teaching pressure increases. Schools can establish a teacher stress management and psychological adjustment mechanism. Regular mental health training is carried out, and experts are invited to teach stress coping skills and emotional regulation methods. In the work arrangement, reasonable planning of teaching tasks, to avoid excessive load.

W2 and T2: Improving critical thinking and responding to students' needs. Teachers cultivate insufficient critical thinking and face diversified challenges of students' needs. Schools should organize targeted teaching and discussion activities, communicate and learn around the cultivation of critical thinking, and encourage teachers to explore innovative teaching methods, such as project learning and

debate teaching, so as to improve students' critical thinking. At the same time, teachers need to strengthen communication with students, accurately grasp the diverse needs of students through regular seminars and questionnaire surveys, adjust teaching content and methods, and improve teaching adaptability.

W3 and T3: In order to cope with emotional fluctuations and the threat of social malaise, teachers need to strengthen self-management of their emotions, regulate their emotions through meditation and exercise, avoid distractions in lesson preparation and confusion in lectures, and maintain teamwork. At the same time, they should adhere to the original intention of education, participate in teacher ethics training, resist utilitarianism and impatience with noble teacher ethics, clarify their own educational responsibilities, focus on improving the quality of teaching and learning, and not be seduced by personal interests, so as to ensure the stable performance of their professional abilities.

1.5 SWOT and TOWS matrix of professional ethics

Table 4.13 PEST analysis of professional ethics

| Factor Analysis method | Professional ethics |
|---------------------------|---|
| PEST | <p>Political</p> <p>1.Educational reform is constantly advancing, and the connotation and requirements of teachers' professional ethics are continuously updated.</p> <p>2.Education-related laws and regulations have a standardizing effect on teachers' professional behavior</p> <p>Economic</p> <p>3.Economic development brings greater risks to accountants' professional ethics.</p> <p>Social</p> <p>4.The current society attaches great importance to fairness in education, which provides a favorable social environment for accounting teachers in higher vocational colleges to strengthen the sense of fairness and justice in professional ethics.</p> <p>5. Some utilitarianism and impatience in the society may penetrate into the field of education.</p> <p>Technological</p> <p>6.The rapid development of education informatization also brings a series of moral risks.</p> <p>7.With the continuous progress of education technology, teachers can carry out teaching with the help of more advanced tools and platforms.</p> |

Table 4.13 (Continued)

| Factor Analysis method | Professional ethics |
|---------------------------|--|
| Opportunities | <p>O1 Society's increased concern for educational equity.</p> <p>O2 Development of educational technology brings opportunities.</p> <p>O3 Industry's increased demand for professional ethics.</p> |
| Threats | <p>T1 Erosion of social malaise.</p> <p>T2 Challenges posed by education reform.</p> <p>T3 Moral hazard of education informatization.</p> |

Table 4.14 SWOT analysis: professional ethics aspect

| S | W |
|--|---|
| <p>S1 A strong awareness of respecting intellectual property rights</p> <p>S2 The use of educational technology is more ethical</p> <p>S3 Has a higher communication honesty</p> | <p>W1 Lack of social responsibility cultivation</p> <p>W2 Lack of community application guidance</p> <p>W3 There is room for improvement in the in fairness and justice</p> |
| O | T |
| <p>O1 The society has paid more attention to educational equity</p> <p>O2 The development of educational technology brings opportunities</p> <p>O3 The industry has improved its professional ethics</p> | <p>T1 The erosion of the bad social atmosphere</p> <p>T2 Challenges posed by the education reform</p> <p>T3 Moral Hazard in Education Informatization</p> |

1) Strengths

S1: High communication honesty. This shows that teachers uphold the principle of honesty in the teaching communication link, which is helpful to establish a good trust relationship between teachers and students, and ensure the authenticity and accuracy of teaching information transmission.

S2: The use of educational technology is more ethical. When teachers use educational technology for teaching, they pay more attention to moral norms, which can protect the rights and interests of students and create a healthy educational environment.

S3: Strong awareness of respecting intellectual property rights. This reflects that teachers have good awareness and behavior in intellectual property rights, can set correct examples for students, and guide students to follow norms in academic and creative work.

2) Weaknesses

W1: Insufficient cultivation of social responsibility. Teachers need to be strengthened in cultivating students' sense of social responsibility, and fail to fully guide students to understand the significance and influence of accounting profession on society.

W2: Lack of community application guidance. This means that teachers are deficient in promoting students to apply accounting knowledge to community practice and giving full play to the social value of knowledge.

W3: There is room for improvement in fairness and justice. Teachers still need to further improve the fairness and justice of students and academic interaction to ensure the fairness of education.

3) Opportunities

O1: Social attention to education equity has increased. At present, the society attaches great importance to educational fairness, which provides a favorable social environment for accounting teachers in higher vocational colleges to strengthen the sense of fairness and justice in professional ethics. Schools and teachers will pay more attention to the implementation of the principle of fairness in teaching and

management, and promote teachers to improve their ability to treat students fairly and evaluate students fairly, so as to meet the social expectations for educational equity.

O2: The development of educational technology brings opportunities. With the continuous progress of educational technology, teachers can use more advanced tools and platforms to carry out teaching. For example, the online teaching platform is used to enrich teaching resources, innovate teaching methods, and in the process to further strengthen the moral norms of the use of educational technology, improve the moral quality of teaching, but also to provide a richer teaching means for cultivating students' professional ethics.

O3: The industry has improved its professional ethics requirements. The accounting industry has increasingly strict professional ethics for practitioners, which makes higher vocational colleges to pay more attention to the cultivation of professional ethics of accounting teachers. The school will increase the investment in teachers' professional ethics training and organize relevant learning and exchange activities. Teachers will also pay more attention to the industry's professional ethics standards and constantly improve their professional ethics, so as to cultivate accounting talents who meet the needs of the industry.

4) Threats

T1: Erosion of a bad social atmosphere. The unhealthy customs such as utilitarianism and individualism existing in the society may penetrate into the field of education. These ethos may affect teachers' values, leading to some teachers paying too much attention to personal interests in teaching, ignoring the comprehensive education of students, and deviation in fairness and justice, cultivating students' social responsibility, thus having a negative impact on the construction of teachers' professional ethics.

T2: The challenges brought about by the education reform. With the continuous reform of education, the connotation and requirements of teachers' professional ethics are also continuously updated. If teachers cannot learn and adapt to these new requirements in time, they may lag behind in professional ethics. For

example, under the new education mode, higher professional ethics requirements are put forward for teachers to guide students to conduct innovative practice and cultivate students' comprehensive quality. If teachers cannot keep up with the pace of reform, it will be difficult to meet the teaching needs.

T3: The moral hazard of educational informatization. With the rapid development of educational informatization, it has also brought a series of moral risks. Such as data security and privacy protection issues, online teaching resources copyright disputes, etc. If teachers in the process of using educational technology fail to properly deal with these problems, they may violate the code of professional ethics, damage the interests of students or cause academic misconduct, and affect the normal development of education and teaching.

According to Table 4.14, the provided TOWS matrix presented, the following is an analysis of sustainability strategies for vocational competency using this tool.

1) SO strategy

S1S2S3 And O1: Strengthen advantage publicity and cooperation. With the help of the improvement of social attention to educational fairness, the advantages of teachers' strong awareness of respecting intellectual property rights, good moral use of educational technology and high communication honesty are publicized and promoted. Cooperate and exchange with other universities or educational institutions, share the successful experience of professional ethics education, and jointly improve the level of professional ethics in the education industry.

S2 and O2: leverage technology. Relying on the opportunities brought by the development of educational technology, teachers should further strengthen their moral advantages in the use of educational technology. Develop professional ethics education courses or resources based on new technologies, deliver professional ethics to students through online teaching and virtual practice, and at the same time improve teachers' own ability to use technology for moral education.

2) ST strategy

S3 and T1: Set an example to fight against bad practices. In the face of the erosion of bad social atmosphere, teachers should give full play to their advantages

of higher communication honesty and set up an example of professional ethics. The selection activity of "professional ethics model teachers" is carried out in the school to publicize their advanced deeds, guide all teachers to stick to the bottom line of professional ethics, form a good campus education atmosphere, and resist the influence of bad atmosphere.

S1S2 and T2: Innovation to address the challenges of education reform. In view of the challenges brought by the education reform, the teaching modes and methods to adapt to the education reform are actively explored by taking advantage of the teachers' strong awareness of respecting intellectual property rights and their good moral use of educational technology. For example, in the update of course content, intellectual property protection and technical ethics application are integrated into the teaching of accounting major, so as to meet the new requirements of the reform for talent training.

S2 and T3: Strengthen management to reduce information risk. In the face of the moral risk of education informatization, the moral management mechanism of school education informatization is established and improved by virtue of the advantages of educational technology. Strengthen the supervision and guidance of teachers' use of educational technology, ensure that teachers strictly abide by the moral norms in the teaching process, reduce the moral hazard brought by the informatization of education, and also protect the legitimate rights and interests of students.

3) WO strategy

W3 and O1: Raise awareness of equity through social attention. With the help of the opportunity to increase social attention to educational equity, special training and learning activities will be carried out for the disadvantage of room for improvement in fairness and justice. Experts in the field of educational equity are invited to give lectures, and teachers are organized to participate in the case discussion of educational equity, guide teachers to establish a correct concept of educational equity, and improve their ability to treat students fairly and fairly in teaching and evaluation.

W2 and O2: Relying on technology to make up for the shortcomings of community application. Use the opportunity brought by the development of educational technology to make up for the lack of guidance in encouraging students to apply knowledge in the community. Through the establishment of an online community practice platform, students are organized to participate in the simulation practice of community accounting service projects, in which teachers provide remote guidance and supervision, help students to apply accounting knowledge to community practice, and cultivate students' sense of social responsibility and practical ability.

W1 and O3: Strengthen responsibility training in combination with industry requirements. Combined with the trend of the industry's improving requirements for professional ethics, in view of the problem of insufficient social responsibility cultivation, we cooperate with industry enterprises to carry out social responsibility education projects. For example, invite enterprises to participate in the curriculum design of schools, increase the teaching content related to social responsibility; organize students to visit and study in enterprises to understand the practice of social responsibility fulfillment and the role of accounting profession, so as to strengthen the cultivation of teachers to students' social responsibility.

4) WT strategy

W3 and T1T3: Improve the system to deal with bad practices. In view of the erosion of bad social atmosphere, the moral hazard of educational informatization and the room for improvement of fairness and justice, the supervision and evaluation system of professional ethics within the school should be established and improved. Strengthen the daily supervision and regular assessment of teachers' professional ethics behavior, train teachers, ensure that teachers are familiar with and strictly abide by the norms, reduce the moral hazard in the process of education informatization, and improve the overall level of professional ethics.

W1W2 And T2: Improve ability to adapt to education reform. In the face of the challenges brought by education reform (T2), the disadvantages of the insufficient cultivation of social responsibility (W1) and the lack of community

application guidance (W2), teacher training and professional development should be strengthened. Organize teachers to participate in training courses and seminars related to education reform to improve their understanding and adaptability to education reform; meanwhile, conduct special training in social responsibility education and community practice teaching to improve their teaching ability in these aspects to better meet the requirements of education reform.

In conclusion, a SWOT analysis of the current condition of the development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province was conducted using the PEST framework. The results are summarized in Table 4.15.

Table 4.15 SWOT-PEST analysis results

| S | W |
|---|--|
| 1) Solid core theory | 1) Lack of theory of emerging technologies |
| 2) Good command of guidelines | 2) Inadequate mastery of financial modeling |
| 3) Strong calculation ability | 3) Weak interdisciplinary knowledge |
| 4) Outstanding ability to answer questions and solve problems | 4) Lack of practical experience |
| 5) Good writing skills for teaching documents | 5) Innovation ability to be improved |
| 6) Better classroom management skills | 6) Lack of research ability in accounting industry |
| 7) Strong teaching feedback and adjustment skills | 7) Existence of burnout phenomenon |
| 8) Strong sense of teamwork | 8) Insufficient cultivation of students' critical thinking |
| 9) Strong sense of responsibility and affinity for students. | 9) Sometimes emotionally unstable |
| 10) Stronger sense of respecting intellectual property rights | 10) Insufficient cultivation of social responsibility |

Table 4.15 (Continued)

| S | W |
|--|---|
| <p>11) Better ethical use of educational technology</p> <p>12) Higher honesty in communication</p> | <p>11) Lack of community application guidance</p> <p>12) Room for improvement in fairness and equity</p> |
| O | T |
| <p>P: The government supports the continuous promotion of education reform and introduces a series of policies.</p> <p>E: Many colleges and universities carry out school-enterprise cooperation to improve teachers' practical ability.</p> <p>S: The current society attaches great importance to education fairness, which provides a favorable social environment for accounting teachers in higher vocational colleges to strengthen the sense of fairness and justice in professional ethics.</p> <p>T: The development of emerging technologies has brought new changes to the accounting profession and provided strong support for teaching.</p> <p>1) Online resources enrich learning channels</p> <p>2) The development of accounting industry brings learning opportunities</p> <p>3) School-enterprise cooperation expands practice channels</p> | <p>P: Frequent changes in accounting regulations and educational reforms continue to update the requirements for teachers.</p> <p>E: Changes in the economic environment may affect the demand for the accounting profession and the job market; economic development poses greater risks to the professional ethics of accountants.</p> <p>S: Students' needs are diversifying, while some utilitarianism and impatience in the society may infiltrate the education field.</p> <p>T: The development of emerging technologies has brought pressure to teachers' teaching, and the rapid development of education informatization has brought a series of moral risks.</p> <p>1) Increased competition</p> <p>2) Accelerated updating of knowledge and technology</p> <p>3) Increasingly diversified student needs</p> |

Table 4.15 (Continued)

| O | T |
|---|--|
| 4) Technological progress promotes skill improvement | 4) Frequent changes in policies and regulation |
| 5) Policy support boosts career development | 5) Increased pressure on teaching |
| 6) School training and incentive mechanism | 6) The influence of bad social customs |
| 7) Industry exchange and learning | 7) Challenges brought by education reform |
| 8) New technologies help change teaching attitudes | 8) Moral risk of education informatization |
| 9) Society's concern for education equity increases | |
| 10) The industry's demand for professional ethics has increased | |

1.6 SWOT and TOWS matrix: theoretical knowledge, work skills, work attitude, and professional ethics

Table 4.16 SWOT and TOWS Matric analysis results on theoretical knowledge, work skills, work attitude, and professional ethics

| S | W |
|--|---|
| S1 It has a solid theoretical knowledge reserve | W1 Emerging technology theory, financial models, and interdisciplinary knowledge |
| S2 The part of the outstanding work skills | is weak |
| S3 Positive work attitude | W2 work skills need to be improved |
| S4 Respect for intellectual property rights, ethics of educational technology use, and communication honesty | W3 Has the phenomenon of work burnout, which lacks the cultivation of students' critical thinking |
| | There is room for improvement in W4 |
| | Cultivation of social responsibility, community application guidance and fairness and justice |
| O | T |
| O1 Policy and industry support | T1 Knowledge is updated quickly |
| O2 School-enterprise and industry cooperation | T2 Competitive pressure increases |
| O3 Emerging technologies provide support for teaching innovation, improvement of work skills and change of teaching attitude | T3 Students have diverse needs |
| O4 The accounting industry has raised its standards for professional ethics. | T4 The erosion of social morals poses moral risks to the informatization of education. |

According to Table 4.16, the advantages of accounting teachers in higher vocational colleges in Shaanxi Province are mainly reflected in their solid theoretical knowledge reserve, and their good performance in the core theoretical knowledge such as basic accounting and financial accounting, as well as the latest accounting

standards, providing a solid foundation for teaching. Some work with outstanding skills, strong ability to answer questions, write teaching documents, classroom management and teaching feedback adjustment, and help to ensure the teaching quality. Strong sense of teamwork, patient and responsible for students, to create a good teaching atmosphere. He is well in respect for intellectual property rights, ethical use of educational technology and communication honesty. However, there are still disadvantages, weak emerging technical theories, financial models, and interdisciplinary knowledge. work skills need to be improved, lack of practical experience, lack of mastery of new knowledge and new technology, lack of innovation and industry research ability, resulting in the disconnection between teaching and reality. There is the phenomenon of work burnout, the insufficient cultivation of students 'critical thinking, and limiting the development of students' comprehensive quality. There is room for improvement in the cultivation of social responsibility, community application guidance and fairness and justice. Opportunities lie in policy and industry support. The country's attention to vocational education and industry development provide training, development opportunities and learning opportunities. School-enterprise and industry cooperation, school-enterprise cooperation to expand practical channels, industry exchange to promote experience sharing and concept renewal. Emerging technologies provide support for teaching innovation, improvement of work skills and change of teaching attitudes. The accounting industry has raised its standards for professional ethics. Threats include increased competitive pressure, and better faculty and teaching resources in other institutions, which have an impact on enrollment and employment. Knowledge is updated quickly, accounting theory, regulations and policies and technology are updated quickly, requiring teachers to learn constantly, otherwise the teaching content is easy to be obsolete. Students' needs are diverse, with higher expectations of knowledge, practical ability and teaching attitude, which increases the difficulty of teaching. The influence of the bad atmosphere, the bad social atmosphere and the moral hazard of education information have a negative impact on the teachers' professional ethics.

From the TOWS matrix provided in the image, the following is an analysis of the strategy using the four quadrants of the TOWS matrix (SO, ST, WO, WT):

1) SO strategy

S1 and O1: Use theoretical knowledge reserve and policy and industry support. Taking advantage of the advantages of solid theoretical knowledge reserve (S1), combining policy and industry support (O1), actively participate in policy interpretation and industry exchanges, and improve the pertinency and effectiveness of accounting education.

S2 and O2: Strengthen work skills and school-enterprise cooperation. With the help of some outstanding advantages of work skills (S2), we will cooperate with schools, enterprises and industry (O2) to jointly develop practical courses to improve students' practical ability and employment competitiveness.

S3 and O3: A positive attitude promotes technological innovation. Taking advantage of the positive work attitude (S3), combining with the support provided by emerging technologies for teaching innovation (O3), we will actively explore the application of new technologies in teaching to improve the teaching effect.

S4 and O4: Leveraging its outstanding performance in areas such as intellectual property rights (S4) and aligning with the accounting industry's increased emphasis on professional ethics (O4), the company can develop courses with high ethical standards to cultivate students who meet industry needs, thereby promoting the continuous development of its professional competency.

2) ST strategy

S1 and T1: Theoretical knowledge should to knowledge update. Make use of the advantages of solid theoretical knowledge reserve (S1), actively respond to the threat of fast knowledge update (T2), constantly learn new knowledge, and maintain the frontier of teaching content.

S2 and T2: work skills to cope with competitive pressure. Through the outstanding advantages of some work skills (S2), improve individual competitiveness to cope with the threat of increasing competitive pressure (T1).

S3 and T3 positive attitudes to student needs. Take advantage of the positive work attitude (S3), and flexibly adjust the teaching strategies to meet the diverse challenges of students' needs (T3).

S4 and T4: Leverage moral advantages such as respect for intellectual property rights (S4) and confront negative social trends and moral risks in educational informatization (T4). Proactively integrate moral education into informatized teaching, use one's own exemplary power to guide students, enhance risk response capabilities through strengthened moral practice, and achieve development of sustainable professional competency.

3) WO strategy

W1 and O1: Strengthen the learning of emerging technologies. In view of the disadvantages of emerging technology theories, financial models and weak interdisciplinary knowledge (W1), policy and industry support (O1) are utilized to strengthen relevant learning and training.

W2 and O2: Improve work skills and cooperate with schools and enterprises. In view of the disadvantages of work skills to be improved (W2), the practical operation ability and professional quality can be improved through school-enterprise and industry cooperation (O2).

W3 and O3: To stimulate work enthusiasm and technological innovation. In view of the phenomenon of work burnout (W3), emerging technologies are used to provide support for teaching innovation (O3) to stimulate work enthusiasm and innovate teaching methods.

W4 and O4: Seize the opportunity presented by the accounting industry's increased emphasis on professional ethics (O4) and address shortcomings such as the cultivation of social responsibility (W4) through participation in industry practices and inviting expert guidance. Integrate industry demands into teaching to enhance capabilities and cultivate students who align with the new requirements for professional ethics.

4) WT strategy

W1 and T1: In response to the rapid pace of knowledge updates (W1) and weaknesses in knowledge of emerging technologies (T1), actively participate in online and offline training and academic seminars to quickly absorb cutting-edge knowledge. Form study groups with peers to share resources and exchange insights, enhancing interdisciplinary knowledge levels through collaboration and strengthening the ability to address challenges posed by educational reforms.

W2 and T2: Given the intense competitive pressure (W2) and insufficient work skills (T2), teachers should proactively seek guidance from experienced educators and observe exemplary teaching cases. Utilize spare time to learn information-based teaching methods, such as live streaming instruction and virtual simulation experiments, to enhance teaching efficiency and quality, better meet students' diverse needs, and strengthen professional competitiveness.

W3 and T3: Due to professional burnout and insufficient cultivation of students' critical thinking skills (W3), as well as the issue of diverse student needs (T3), teachers should participate in fun teaching research activities and learn from innovative teaching methods, such as project-based learning and case debates, to stimulate teaching enthusiasm.

W4 and T4: In the face of societal negative influences and moral risks associated with educational information technology (T4), teachers should reinforce social responsibility and fairness in their teaching (W4), using real-life cases to guide students in developing correct values. Utilize information technology platforms to conduct moral discussion activities, promptly correct negative ideological tendencies, and uphold the moral bottom line of education.

1.7 Include all results (SWOT, PEST, TOWS)

The development of sustainable accounting teachers in higher vocational colleges in Shaanxi Province is faced with many internal and external factors. Through SWOT analysis, they clarify their own advantages, disadvantages, opportunities and threats, and grasp the macro environmental impact of politics,

economy, society and technology through PEST analysis. On this basis, the following sustainable development strategies are put forward:

1) SO strategy

Theoretical knowledge improvement: Relying on the advantages of solid core theories and good grasp of standards, combined with policy support and the trend of technology integration, cooperate with enterprises and industry associations to develop courses integrating new technologies, participate in policy interpretation and industry exchange activities, and improve the pertinacity and effectiveness of accounting education.

Strengthen work skills: Strengthen school-enterprise cooperation by using the advantages of outstanding work skills such as answering questions and writing teaching documents. Participate in corporate financial projects, develop practical courses, enhance students' practical ability and employment competitiveness; and participate in the development of emerging technology teaching resources to improve the teaching effect.

Optimization of work attitude: Give full play to the advantages of strong sense of teamwork and patience and responsibility for students, with the help of school training incentive mechanism and new technical support, carry out special training of team building and service students, use online platform to strengthen teamwork teaching, improve the quality of service students and teachers' work attitude.

Promotion of professional ethics: Relying on the advantages of strong sense of respect for intellectual property rights and good moral use of educational technology, and with the use of social attention to educational equity and the opportunity of educational technology development, we will promote the advantages of professional ethics, develop professional ethics education courses based on new technology, and improve the level of professional ethics in the education industry.

2) WO strategy

Theoretical knowledge compensation: Aiming at the disadvantages of weak emerging technology theory, financial model and interdisciplinary knowledge, seize the opportunity of educational policy support and rich online resources, attend relevant training courses, use online resources to learn, invite experts to give lectures, and improve the level of theoretical knowledge.

Work skills improvement: In view of the disadvantages such as lack of practical experience and lack of new knowledge and technology, I will take advantage of the opportunity of school-enterprise cooperation and technological progress to take temporary work training in enterprises, participate in enterprise scientific research projects, and participate in technical training courses to improve practical ability and technology application ability.

Improvement of work attitude: In view of the problems of work burnout and insufficient training of critical thinking for students, we carry out mental health and thinking training with the help of school training incentive mechanism and industry communication opportunities, learn the experience of other universities, use new technologies to reduce work pressure, and cultivate students' critical thinking.

Professional ethics improvement: Lack of social responsibility training, community application guidance and fair improve space disadvantage, with the help of social attention to education fair, education technology development and industry opportunities to improve professional ethics, carry out special training and learning activities, establish online community practice platform, cooperate with enterprises to carry out social responsibility education project.

3) ST strategy

Theoretical knowledge response: Make use of the advantages of solid theoretical knowledge reserve, actively respond to the threat of rapid knowledge update and diversified students' needs, constantly learn new knowledge, increase the integration of interdisciplinary knowledge, maintain the frontier of teaching content, and meet the diversified needs of students.

Work skills response: Through the outstanding advantages of some work skills, to cope with the threat of increasing industry competition pressure and rapid technology upgrading, create characteristic courses, improve personal competitiveness, pay attention to technology development, and timely update the teaching content and methods.

Work attitude response: With the advantage of positive work attitude, flexibly adjust teaching strategies, deal with the threat of students' diverse needs and the influence of bad social atmosphere, convey positive values, improve teaching quality, and maintain a good work attitude.

Professional ethics response: Give full play to the advantages of high professional ethics, deal with the threat of the erosion of bad social atmosphere and the challenge of education reform, set an example of professional ethics, innovate teaching mode, integrate professional ethics elements into teaching, and improve the quality of education.

4) WT strategy

Comprehensively enhance competitiveness: In view of the disadvantages of weak theory of emerging technologies, the need to improve work skills, and the threat of rapid knowledge update, increasing competitive pressure and diverse needs of students, strengthen learning and enhance individual competitiveness; strengthen skills training to improve the pertinence and effectiveness of teaching.

Reduce work burnout and improving ability: According to the disadvantages of work burnout, insufficient cultivation of critical thinking for students, and the threat of fast knowledge updating and diversified students' needs, adjust mentality, maintain learning enthusiasm and improve teaching innovation ability; organize teaching seminars, strengthen communication with students, and improve the training effect of critical thinking.

Strengthening professional ethics and social responsibility: For the disadvantages of cultivating social responsibility and justice, and the threat of bad social atmosphere, strengthen fair and justice education, enhance the social responsibility and credibility of accounting education; establish and improve the

professional ethics supervision and evaluation system, strengthen training and assessment.

2. Strategies of the 10 experts interviewed

According to the interview outline designed by the researchers, 10 experts and administrators (teaching deans, department departments) from 10 higher vocational colleges in Shaanxi Province were interviewed on the development of strategy for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. Respondents must have: (1) have worked in school for at least 10 years; (2) associate professor or above; (3) be familiar with daily teaching or management work. Through field visits to relevant experts and managers, and purposeful in-depth interviews, the development of strategy for sustainable accounting teachers in Shaanxi Province is summarized and summarized. Personal information of the respondents is shown in Table 4.17

Table 4.17 Personal information of the respondents

| Interviewee | Education background | Interview Date | Interview Time |
|---------------|---|-----------------------|-----------------------------|
| Interviewee 1 | Title: Associate Professor Position: Department Chairs Experience: 18 Education: Master's degree | December 8th, 2024 | 9:00am GMT+8 30 minutes |
| Interviewee 2 | Title: Professor Position: Deans of Instruction Experience: 28 Education: Doctor's degree | December 8th, 2024 | 10:00am GMT+8 30 minutes |
| Interviewee 3 | Title: Professor Position: Department Chairs Experience: 17 Education: Master's degree | December 8th, 2024 | 2:00pm GMT+8 30 minutes |

Table 4.17 (Continued)

| Interviewee | Education background | Interview Date | Interview Time |
|----------------|---|------------------------|-----------------------------|
| Interviewee 4 | Title: Associate Professor Position: Department Chairs Experience: 19 Education: Doctor's degree | December 8th, 2024 | 2:40pm GMT+8 30 minutes |
| Interviewee 5 | Title: Associate Professor Position: Department Chairs Experience: 11 Education: Master's degree | December 15th, 2024 | 9:00am GMT+8 30 minutes |
| Interviewee 6 | Title: Professor Position: Deans of Instruction Experience: 22 Education: Master's degree | December 15th, 2024 | 9:40am GMT+8 30 minutes |
| Interviewee 7 | Title: Professor Position: Department Chairs Experience: 20 Education: Master's degree | December 15th, 2024 | 11:00am GMT+8 30 minutes |
| Interviewee 8 | Title: Associate Professor Position: Department Chairs Experience: 12 Education: Master's degree | December 15th, 2024 | 2:00pm GMT+8 30 minutes |
| Interviewee 9 | Title: Professor Position: Department Chairs Experience: 18 Education: Doctor's degree | December 15th, 2024 | 2:40pm GMT+8 30 minutes |
| Interviewee 10 | Title: Associate Professor Position: Department Chairs Experience: 16 Education: Doctor's degree | December 15th, 2024 | 3:30pm GMT+8 30 minutes |

The interview details are as follows:

The research team conducted 10 online face-to-face interviews. Each interview was conducted one-on-one and the conversation was not heard by others to ensure that the respondents were not disturbed by other factors. The content analysis of the interviews is provided in Table 4.18

Table 4.18 Analysis of the interview content

| Questions | Suggestions | Interviewer 1 | Interviewer 2 | Interviewer 3 | Interviewer 4 | Interviewer 5 | Interviewer 6 | Interviewer 7 | Interviewer 8 | Interviewer 9 | Interviewer 10 | Frequency | Percentage |
|----------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|-----------|------------|
| Q 1: Theoretical knowledge | | | | | | | | | | | | | |
| | 1. Education background promotion and certificate examination | √ | √ | √ | √ | √ | √ | √ | - | √ | √ | 9 | 90% |
| | 2. Attend the training courses | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 3. Online learning platform learning | √ | √ | √ | √ | √ | √ | √ | √ | - | √ | 9 | 90% |
| | 4. Carry out academic research | √ | √ | √ | √ | √ | √ | √ | - | √ | - | 8 | 80% |
| | 5. Join hands in academic conferences | √ | √ | √ | √ | √ | √ | √ | √ | - | - | 8 | 80% |
| | 6. Join the academic community | - | √ | - | √ | √ | √ | √ | √ | √ | √ | 8 | 80% |
| | 7. Case study and teaching | √ | √ | √ | √ | √ | √ | √ | √ | - | - | 8 | 80% |
| | 8. Carry out school-enterprise cooperation | √ | √ | √ | √ | √ | √ | √ | - | √ | √ | 9 | 90% |
| | 9. Interschool exchanges and cooperation | √ | √ | √ | √ | - | - | √ | √ | √ | √ | 8 | 80% |
| | 10. Establish study groups | - | √ | √ | √ | √ | √ | √ | - | √ | √ | 8 | 80% |
| | 11. Read the professional literature | √ | - | √ | √ | √ | √ | - | √ | √ | √ | 8 | 80% |

Table 4.18 (Continued)

| Questions | Suggestions | Interviewer 1 | Interviewer 2 | Interviewer 3 | Interviewer 4 | Interviewer 5 | Interviewer 6 | Interviewer 7 | Interviewer 8 | Interviewer 9 | Interviewer 10 | Frequency | Percentage |
|-----------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|-----------|------------|
| | 12. Teaching reflection and summary | - | √ | √ | √ | √ | √ | √ | √ | √ | √ | 9 | 90% |
| | 13. Career planning and development | √ | √ | √ | √ | √ | √ | - | √ | - | √ | 8 | 80% |
| Q2: Work skills | | | | | | | | | | | | | |
| | 1. Study professional courses in depth | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 2. Pay attention to industry trends and improve industry research capabilities | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 3. Temporary employment training in enterprises | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 4. Participate in accounting practical training projects | √ | √ | √ | √ | √ | √ | √ | - | √ | √ | 9 | 90% |
| | 5. Promote interdisciplinary cooperation | √ | √ | - | √ | √ | - | √ | √ | √ | √ | 8 | 80% |
| | 6. Participate in teaching and training | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |

Table 4.18 (Continued)

| Questions | Suggestions | Interviewer 1 | Interviewer 2 | Interviewer 3 | Interviewer 4 | Interviewer 5 | Interviewer 6 | Interviewer 7 | Interviewer 8 | Interviewer 9 | Interviewer 10 | Frequency | Percentage |
|-------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|-----------|------------|
| | 7. Carry out teaching discussion and adjust teaching methods in time | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 8. Innovate teaching methods and improve innovation ability | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 9. Strengthen the information-based teaching ability | √ | √ | √ | √ | √ | - | √ | √ | √ | √ | 9 | 90% |
| | 10. Actively carry out scientific research projects | √ | √ | √ | √ | √ | - | - | √ | √ | √ | 8 | 80% |
| | 11. Provide social services | √ | √ | √ | √ | √ | - | - | √ | √ | √ | 8 | 80% |
| Q3: Work attitude | | | | | | | | | | | | | |
| | 1. Strengthen policy support | √ | √ | √ | √ | √ | √ | √ | √ | √ | - | 9 | 90% |
| | 2. Strengthen industry guidance | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 3. Create a social atmosphere | √ | √ | √ | - | - | √ | √ | - | √ | √ | 7 | 70% |

Table 4.18 (Continued)

| Questions | Suggestions | Interviewer 1 | Interviewer 2 | Interviewer 3 | Interviewer 4 | Interviewer 5 | Interviewer 6 | Interviewer 7 | Interviewer 8 | Interviewer 9 | Interviewer 10 | Frequency | Percentage |
|-----------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|-----------|------------|
| 4. | Strengthen guidance on career development and enhance professional identity | √ | √ | √ | √ | - | √ | √ | √ | √ | √ | 9 | 90% |
| 5. | Learn new technologies | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| 6. | Set up a correct attitude and pay attention to teachers' physical and mental health | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| 7. | Develop your interests and hobbies | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| 8. | Build good interpersonal relationships | √ | √ | √ | √ | √ | √ | √ | - | √ | √ | 9 | 90% |
| 9. | Cultivate students' critical thinking | √ | - | √ | √ | √ | √ | √ | - | √ | √ | 8 | 80% |
| 10. | Participate in industry practice | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| 11. | Improve the incentive mechanism and assessment system | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| 12. | Create a good working environment | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |

Table 4.18 (Continued)

| Questions | Suggestions | Interviewer 1 | Interviewer 2 | Interviewer 3 | Interviewer 4 | Interviewer 5 | Interviewer 6 | Interviewer 7 | Interviewer 8 | Interviewer 9 | Interviewer 10 | Frequency | Percentage |
|--------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|-----------|------------|
| | 13. Establish a communication and feedback mechanism | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 14. Organize team-building activities | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| Q 4: Professional ethics | | | | | | | | | | | | | |
| | 1. Strengthen the sense of integrity | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 2. Guarantee the principle of fairness | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 3. Cultivate students' sense of social responsibility | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 4. Cultivate a rigorous and careful habit | √ | √ | √ | √ | √ | √ | - | √ | √ | √ | 9 | 90% |
| | 5. Guide students to serve the community | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 6. Standardize the use of educational technology | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |
| | 7. Respect for intellectual property rights | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 10 | 100% |

According to Table 4.18, this table summarizes the various strategies and suggestions gathered from interviews with 10 participants. These strategies focus on enhancing the development of strategy for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. The interviewees provided feedback on several key areas, including theoretical knowledge, work skills, work attitude, and professional ethics.

The first set of suggestions focuses on enhancing theoretical knowledge. Key recommendations include: promoting educational background and certificate examinations, attending training courses, learning via online learning platforms, conducting academic research, jointly participating in academic conferences, joining academic communities, conducting case studies and teaching, carrying out school-enterprise cooperation, interschool exchanges and cooperation, establishing study groups, reading professional literature, reflecting on and summarizing teaching, and engaging in career planning and development. These suggestions were widely accepted by the interviewees, with support rates ranging from 80% to 100%. The strong consensus indicates that strengthening the learning of theoretical knowledge is crucial for maintaining the improvement of accounting teachers' professional competency.

The next set of tables focuses on improving work skills. Strategies supported by the interviewees include: studying professional courses in depth, paying attention to industry trends and improving industry research capabilities, undergoing on-the-job training in enterprises, participating in accounting practical training projects, promoting interdisciplinary cooperation, and taking part in teaching and training. These suggestions aim to provide a sound development platform for accounting teachers. The interviewees showed a high level of agreement, with support rates ranging from 80% to 100%, indicating strong support for the strategies.

Promoting work attitude is another key area of focus. The suggestions here emphasize: strengthening policy support, enhancing industry guidance, creating a favorable social atmosphere, strengthening career development guidance and enhancing professional identity, learning new technologies, establishing a correct

attitude and paying attention to teachers' physical and mental health, developing personal interests and hobbies, building good interpersonal relationships, cultivating students' critical thinking, participating in industry practice, improving incentive mechanisms and assessment systems, creating a good working environment, establishing communication and feedback mechanisms, and organizing team-building activities. The interviewees expressed widespread agreement with these recommendations, with support rates ranging from approximately 70% to 100%, highlighting the importance of a positive work attitude for the improvement of professional competency.

Finally, strengthening professional ethics is addressed. Relevant suggestions include: strengthening the sense of integrity, upholding the principle of fairness, cultivating students' sense of social responsibility, fostering rigorous and careful habits, guiding students to serve the community, standardizing the use of educational technology, and respecting intellectual property rights. These strategies received strong support, with support rates ranging from 90% to 100%. The interviewees recognized the need to strengthen professional ethics awareness and cultivate students' sense of social responsibility, among other aspects.

Overall, the tables show a high level of agreement among interviewees on the proposed strategies to improve the professional competency of accounting teachers. These suggestions received strong support, indicating a broad consensus on the needs in the areas of theoretical knowledge, work skills, work attitude, and professional ethics.

The strategies

To further deepen this research, it is of great significance to explore the feasibility and adaptability of these strategies for the vision, mission and goals. The following is a detailed research path for reference:

2.1 Vision

Build a high-quality "dual-qualified" accounting teacher team with noble professional ethics, solid theoretical knowledge, excellent work skills and a good work attitude, providing a solid guarantee for cultivating high-skilled accounting

talents in Shaanxi Province and even across the country to meet the needs of the digital economy era. Through systematic and continuous capacity improvement programs, promote the sustainable development of accounting teachers in theoretical knowledge, work skills, work attitude and professional ethics, enabling them to become the leaders and practitioners of vocational education reform.

Specifically, we hope that accounting teachers can keep up with the development trends of the industry, master the application of new technologies such as big data and artificial intelligence in the financial field, and possess interdisciplinary integration capabilities and an international perspective; through in-depth school-enterprise cooperation, improve the level of practical teaching, integrate real corporate cases into the classroom, and cultivate students' professional competency; at the same time, encourage teachers to participate in scientific research and innovation, and promote the theoretical innovation and practical reform of accounting education. In addition, by improving the incentive mechanism and evaluation system, stimulate teachers' internal motivation and form a culture of lifelong learning. Ultimately, this strategy will help the accounting education in higher vocational colleges in Shaanxi Province achieve the development goals of high quality, fairness and inclusiveness, provide talent support for the high-quality development of the regional economy, and provide "Shaanxi experience" that can be used for reference in the construction of the professional competency of vocational education teachers across the country.

2.2 Mission

Our mission is to build a comprehensive and multi-level development system for the professional competency of accounting teachers, helping accounting teachers in higher vocational colleges in Shaanxi Province achieve sustainable improvement in four dimensions: theoretical knowledge, work skills, work attitude and professional ethics, and laying a solid foundation for cultivating high-quality accounting professionals.

In the field of theoretical knowledge, we are committed to creating a dynamically updated knowledge ecosystem. By regularly holding cutting-edge

seminars, tracking the development trends of domestic and international accounting theories and the changes in accounting standards, we aim to stimulate teachers' enthusiasm for academic research. We encourage teachers to pursue further studies and participate in advanced training programs, and promote the sharing of theoretical achievements, so that teachers can always stay at the forefront of the discipline and become disseminators and researchers of accounting theoretical knowledge.

In terms of improving work skills, we focus on the dual-drive of teaching and practice. Taking competitions as an opportunity, we temper teachers' teaching skills and empower classrooms with digital tools; using corporate practice as a bridge, we enable teachers to deeply participate in practical work, accumulate rich cases, and enhance their practical teaching guidance ability, helping teachers grow into "dual-qualified" talents with both teaching innovation ability and practical guidance ability.

For the cultivation of work attitude, we adhere to the people-oriented concept, customize personalized development paths for teachers, provide resource support and incentive mechanisms, and create a working atmosphere that encourages innovation and cooperation. We encourage teachers to break through traditions, actively engage in teaching reforms, and achieve common growth through teamwork, stimulating teachers' internal motivation to continuously improve their professional competency.

In the construction of professional ethics, we stick to the original intention of education and take the professional ethics and work style as the primary criterion for teachers' development. Through systematic professional ethics education, strict supervision and assessment, as well as leading by example, we aim to shape a team of teachers with noble professional ethics who are dedicated to education, ensuring that teachers infect students with noble moral sentiments and guide students with a rigorous academic attitude, injecting positive energy into the cause of accounting education.

We will make unremitting efforts to promote the development of sustainable accounting teachers' professional competency in higher vocational

colleges in Shaanxi Province, and contribute to the cultivation of regional accounting talents and the development of the industry.

2.3 Goals

1) Theoretical Knowledge Dimension

Build a dynamic accounting theoretical knowledge update system. Regularly organize teachers to participate in cutting-edge academic seminars on accounting theories, communicate with industry experts and scholars, and keep them informed of the revision of accounting standards and the development trends of international accounting. Conduct at least 4 special seminars every year to enable teachers to master the latest theoretical developments. Encourage teachers to pursue on-the-job doctoral degrees and participate in advanced training programs, conduct in-depth research on accounting theories, and ensure that at least 20% of teachers complete academic or theoretical training and improvement every three years. At the same time, establish an internal theoretical knowledge sharing platform, where teachers regularly upload their research results and learning experiences to promote knowledge exchange and integration, consolidate the theoretical foundation, and provide strong support for teaching and scientific research.

2) Work Skills Dimension

Focus on the two-way improvement of teaching skills and practical skills. In terms of teaching skills, implement the "promoting teaching through competitions" model, organize teachers to participate in teaching ability competitions, micro-lesson competitions and other activities. Hold at least one school-level competition every academic year and recommend outstanding teachers to participate in provincial and national competitions, so as to polish teaching design, classroom presentation and other skills through competitions. Promote teachers to use information-based teaching means, requiring each teacher to master at least 2 online teaching platforms, and develop digital teaching resources such as multimedia courseware and teaching videos to improve classroom teaching efficiency. In terms of practical skills, improve the teacher enterprise practice system, stipulating that teachers must have a cumulative 6-month enterprise practice experience every two

years, participate in actual work such as corporate accounting treatment, cost accounting, and financial analysis, accumulate rich practical cases, and enhance their practical teaching guidance ability.

3) Work Attitude Dimension

Stimulate teachers' independent development motivation and cultivate a positive and enterprising work attitude. Establish a personalized career development planning mechanism to help teachers formulate short-term and long-term development goals based on their own advantages, and the school provides corresponding resources and support, such as giving priority to arranging participation in key projects and providing special training opportunities. Set up a teaching innovation reward fund to give material and spiritual rewards to teachers who actively explore new teaching models and undertake teaching reform tasks, and create a working atmosphere that encourages innovation and in-depth research. At the same time, strengthen the construction of team cooperation culture, form interdisciplinary and cross-professional teaching and scientific research teams, carry out joint research projects, and stimulate teachers' work enthusiasm through teamwork to improve the overall work efficiency of the team.

4) Professional Ethics Dimension

Strengthen the defense line of professional ethics and work style, and enhance the construction of teachers' professional ethics. Incorporate professional ethics education into important contents of teachers' induction training and annual assessment, and regularly carry out special professional ethics training. Through learning the "Ten Criteria for the Professional Behavior of College Teachers in the New Era" and watching videos of the deeds of professional ethics models, enhance teachers' sense of professional responsibility and mission. Establish a long-term supervision and assessment mechanism for professional ethics and work style, set up reporting mailboxes and online feedback channels for professional ethics and work style, accept the supervision of students, colleagues and the society, and implement a "one-vote veto system" for behaviors that violate professional ethics. Carry out the selection activity of "Model Teachers in Professional Ethics", set up

examples around, play a leading exemplary role, guide teachers to stick to the original intention of education, and achieve self-cultivation, learning and teaching with morality.

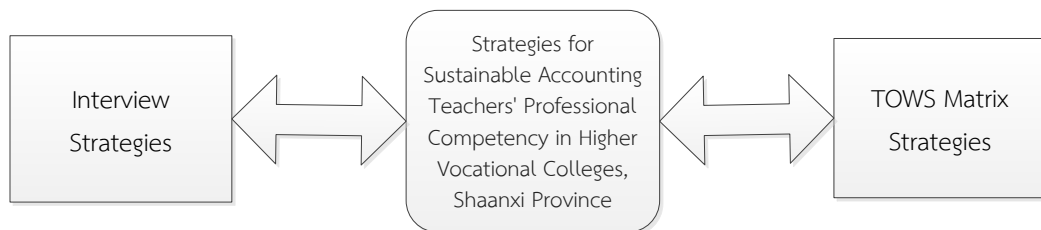


Figure 4.2 Strategies for sustainable accounting teachers' professional competency in higher vocational colleges, Shaanxi Province

2.4 The strategies

According to the questionnaire and the analysis results of SWOT, PEST and TOWS strategies, the results show that the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province needs to be optimized in terms of theoretical knowledge, work skills, work attitude and professional ethics. Based on the questionnaire survey and interview, this study proposed the development of strategy to improve the sustainable accounting teachers' professional competency in Shaanxi Province, mainly covering four aspects, a total of 45 strategies, as shown in Table 4.19

Table 4.19 List of strategies

| NO. | Aspect of Strategies | Number of strategies |
|--------------|---|----------------------|
| 1 | Strategies of enhancing the theoretical knowledge | 13 |
| 2 | Strategies of improving the work skills | 11 |
| 3 | Strategies of promoting the work attitude | 14 |
| 4 | Strategies of strengthening the professional ethics | 7 |
| Total | | 45 |

Table 4.20 Sustainable development strategies for enhancing theoretical knowledge of accounting teachers in higher vocational colleges in Shaanxi Province

| Strategies | Measures |
|---|---|
| Strategies of enhancing theoretical knowledge | <ol style="list-style-type: none"> 1. Education background promotion and certificate examination. 2. Participate in training courses, learn emerging technologies, and increase interdisciplinary integration capabilities. 3. Online learning platform learning. 4. Carry out academic research. 5. Join hands in academic conferences. 6. Join the academic community. 7. Case study and teaching. 8. Carry out school-enterprise cooperation. 9. Inter-school exchanges and cooperation. 10. Establish study groups and organize regular seminars. 11. Read the professional literature and keep up to date with the latest academic frontiers. 12. Teaching reflection and summary. 13. Career planning and development. |

According to Table 4.20, for the strategies of strengthening theoretical knowledge in the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, a total of 13 measures are proposed:

- 1) Education background promotion and certificate examination.
- 2) Participate in training courses, learn emerging technologies, and increase interdisciplinary integration capabilities.
- 3) Online learning platform learning.
- 4) Carry out academic research.
- 5) Join hands in academic conferences.
- 6) Join the academic community.
- 7) Case study and teaching.
- 8) Carry out school-enterprise cooperation.
- 9) Inter-school exchanges and cooperation.
- 10) Establish study groups and organize regular seminars.
- 11) Read the professional literature and keep up to date with the latest academic frontiers.
- 12) Teaching reflection and summary.
- 13) Career planning and development.

Table 4.21 Sustainable development strategies for improving work skills of accounting teachers in higher vocational colleges in Shaanxi Province

| Strategies | Measures |
|-------------------------------------|--|
| Strategies of improving work skills | <ol style="list-style-type: none"> 1. Study professional courses in depth. 2. Pay attention to industry trends and improve industry research capabilities. 3. Temporary employment training in enterprises. 4. Participate in accounting training projects and academic seminars. 5. Promote interdisciplinary cooperation. 6. Participate in teaching and training. 7. Participate in accounting training projects and academic seminars. 8. Innovate teaching methods and improve innovation capabilities based on student needs and industry trends. 9. Strengthen the information-based teaching ability. 10. Actively carry out scientific research projects. 11. Provide social services. |

According to Table 4.21, for the strategies of improving work skills in the development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, a total of 11 measures are proposed:

- 1) Study professional courses in depth.
- 2) Pay attention to industry trends and improve industry research capabilities.
- 3) Temporary employment training in enterprises.
- 4) Participate in accounting training projects and academic seminars.
- 5) Promote interdisciplinary cooperation.
- 6) Participate in teaching and training.
- 7) Participate in accounting training projects and academic seminars.

8) Innovate teaching methods and improve innovation capabilities based on student needs and industry trends.

9) Strengthen the information-based teaching ability.

10) Actively carry out scientific research projects.

11) Provide social services.

Table 4.22 Sustainable development strategies for promoting work attitude of accounting teachers in higher vocational colleges in Shaanxi Province

| Strategies | Measures |
|---------------------------------------|--|
| Strategies of promoting work attitude | <ol style="list-style-type: none"> 1. Strengthen policy support. 2. Strengthen industry guidance. 3. Create a social atmosphere and strengthen self-emotional management. 4. Strengthen guidance on career development and enhance professional identity. 5. Learn new technologies, understand students' needs in a timely manner, and stabilize emotions. 6. Set up a correct attitude and pay attention to teachers' physical and mental health. 7. Cultivate interests and hobbies to relieve job burnout and teaching pressure. 8. Build good interpersonal relationships. 9. Cultivate students' critical thinking, strengthen communication between teachers and students, and innovate teaching methods. 10. Participate in industry practice. 11. Improve the incentive mechanism and assessment system. |

Table 4.22 (Continued)

| Strategies | Measures |
|------------|--|
| | 12. Create a good working environment and reduce work pressure. 13. Establish a communication and feedback mechanism. 14. Organize team-building activities. |

According to Table 4.22, for the strategies of promoting work attitude in the development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, a total of 14 measures are proposed:

- 1) Strengthen policy support.
- 2) Strengthen industry guidance.
- 3) Create a social atmosphere and strengthen self-emotional management.
- 4) Strengthen guidance on career development and enhance professional identity.
- 5) Learn new technologies, understand students' needs in a timely manner, and stabilize emotions.
- 6) Set up a correct attitude and pay attention to teachers' physical and mental health.
- 7) Cultivate interests and hobbies to relieve job burnout and teaching pressure.
- 8) Build good interpersonal relationships.
- 9) Cultivate students' critical thinking, strengthen communication between teachers and students, and innovate teaching methods.
- 10) Participate in industry practice.
- 11) Improve the incentive mechanism and assessment system.
- 12) Create a good working environment and reduce work pressure.
- 13) Establish a communication and feedback mechanism.
- 14) Organize team-building activities.

Table 4.23 Sustainable development strategies for strengthening professional ethics of accounting teachers in higher vocational colleges in Shaanxi Province

| Strategies | Measures |
|---|--|
| Strategies of strengthening professional ethics | <ol style="list-style-type: none"> 1. Strengthen the awareness of integrity and set an example of professional ethics. 2. Guarantee the principle of fairness. 3. Cultivate students' sense of social responsibility and carry out relevant 4. Cultivate a rigorous and careful habit. 5. Guide students to serve the community. 6. Standardize the use of educational technology and prevent professional ethics risks. 7. Respect intellectual property rights and do not engage in fraud |

According to Table 4.23, for the strategies of strengthening professional ethics in the development of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, a total of 7 measures are proposed:

- 1) Strengthen the awareness of integrity and set an example of professional ethics.
- 2) Guarantee the principle of fairness.
- 3) Cultivate students' sense of social responsibility and carry out relevant
- 4) Cultivate a rigorous and careful habit.
- 5) Guide students to serve the community.
- 6) Standardize the use of educational technology and prevent professional ethics risks.
- 7) Respect intellectual property rights and do not engage in fraud.

According to Table 4.20 to Table 4.23, the researchers proposed the development of strategies for sustainable accounting teachers' professional

competency in higher vocational colleges in Shaanxi Province. These strategies are divided into four aspects and include 45 measures. Among them, there are 13 measures to enhance the theoretical knowledge, 11 measures to improve the work skills, 14 measures to promote the work attitude, and 7 measures to strength the professional ethics.

Based on the preceding tables and textual analysis, this study uses a single figure to visually illustrate the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, as shown in Figure 4.3.

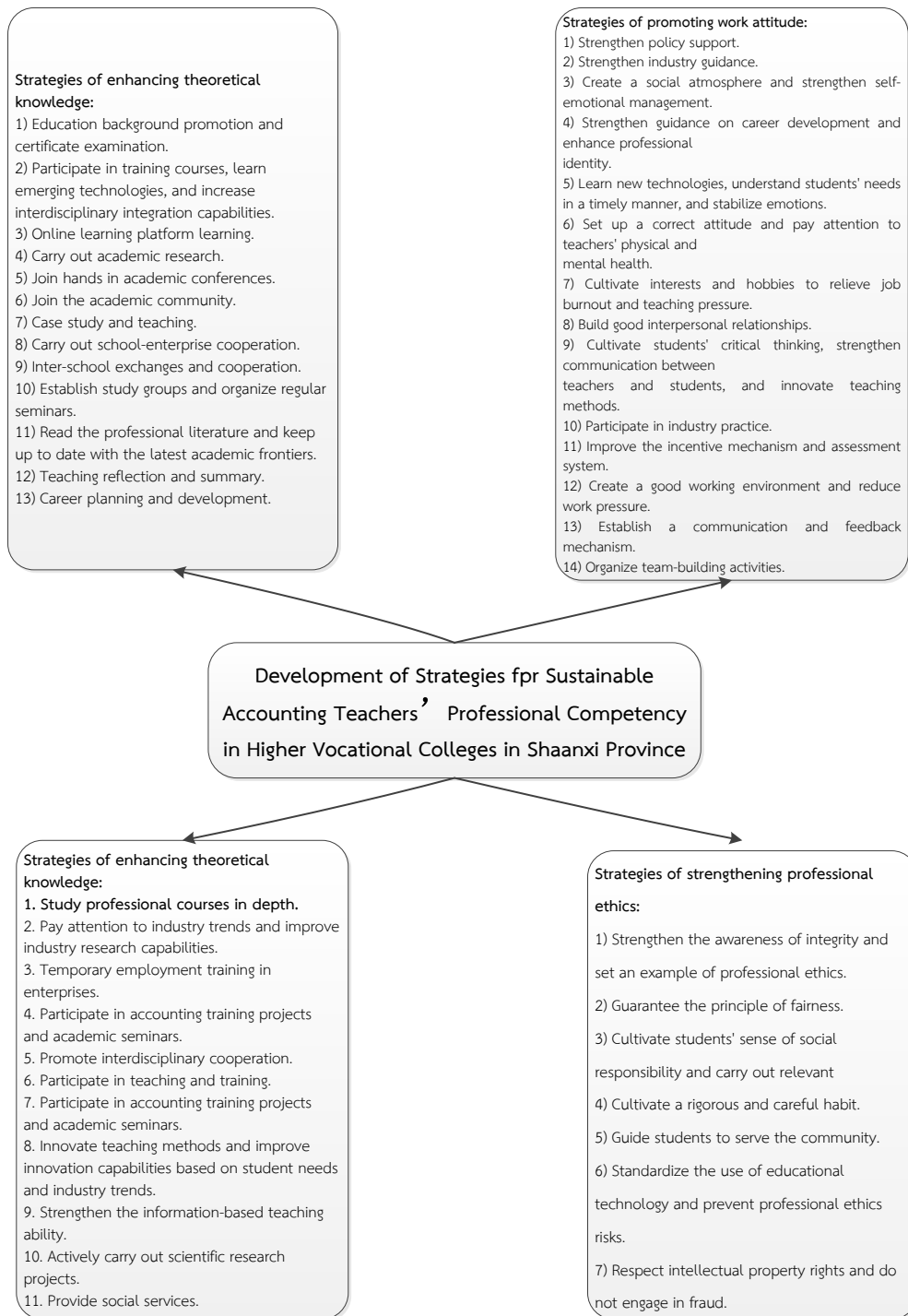


Figure 4.3 Development of strategies for sustainable accounting teachers' professional competency in higher colleges in Shaanxi province

Results on evaluating the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province

1. Evaluation and analysis of the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in Higher Vocational Colleges in Shaanxi Province

The analysis results of this step were evaluated by an evaluation team consisting of 5 experts (Table 4.24). These experts are from associations and universities, all with the title of associate professor or above.

Table 4.24 List of experts for strategy evaluation

| NO. | Position |
|-----|---|
| 1 | Professor, PhD, Shaanxi Accountants Association |
| 2 | Associate Professor, PhD, Xizang Minzu University |
| 3 | Associate Professor, PhD, Shaanxi Institute of Certified Public Accountants |
| 4 | Associate Professor, PhD, Shaanxi Xueqian Normal University |
| 5 | Associate Professor, Shaanxi Energy Vocational and Technical College |

Through the systematic analysis of the above-mentioned content, the relevant institutions can ensure that the formulated development strategies not only meet the practical needs, but also highly align with the overall development vision, mission and goals. This approach is conducive to the scientific evaluation of the long-term feasibility and implementation effect of the strategies, ensuring that the strategies have both stability and adaptability, thereby continuously promoting the improvement of the construction of the teacher team and the quality of professional development. In-depth exploration of relevant issues can provide important references for the formulation of development strategies, further improve the implementation plan, and make it more in line with the practical needs and change

trends of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Table 4.25 Results of strategy evaluation and analysis

| Sustainable Development Strategies for the Professional Competency of Accounting Teachers | Feasibility | | | Adaptability | | |
|--|--|-------------|----------------|--------------|-------------|----------------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| | 1. Strategies of enhancing theoretical knowledge | 4.73 | 0.07 | Highest | 4.18 | 0.12 |
| 2. Strategies of improving work skills | 4.75 | 0.07 | Highest | 4.63 | 0.08 | Highest |
| 3. Strategies of promoting work attitude | 4.72 | 0.09 | Highest | 4.51 | 0.10 | Highest |
| 4. Strategies of strengthening professional ethics | 4.67 | 0.07 | Highest | 4.69 | 0.08 | Highest |
| Total | 4.72 | 0.08 | Highest | 4.50 | 0.10 | Highest |

According to Table 4.25, the feasibility of the four strategies ranges from 4.67 to 4.75, all at the high to highest levels. The average adaptability of the four strategies to promote the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province ranges from 4.18 to 4.69. This indicates that the research strategies have a high degree of feasibility and adaptability.

Table 4.26 Analysis results of strategies evaluation for enhancing theoretical knowledge

| Strategies of enhancing theoretical knowledge Assessment checklist | Feasibility | | | Adaptability | | |
|---|-------------|-------------|----------------|--------------|-------------|-------------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| 1.Education background promotion and certificate examination | 4.70 | 0.06 | Highest | 4.56 | 0.15 | Highest |
| 2.Participate in training courses, learn emerging technologies, and increase interdisciplinary integration capabilities | 4.70 | 0.11 | Highest | 4.56 | 0.08 | Highest |
| 3.Online learning platform learning | 4.80 | 0.06 | Highest | 4.28 | 0.13 | High |
| 4.Carry out academic research | 4.68 | 0.07 | Highest | 4.20 | 0.06 | High |
| 5.Join hands in academic conferences | 4.58 | 0.07 | Highest | 4.16 | 0.12 | High |
| 6.Join the academic community | 4.70 | 0.06 | Highest | 4.12 | 0.12 | High |
| 7.Case study and teaching | 4.70 | 0.06 | Highest | 4.02 | 0.17 | High |
| 8.Carry out school-enterprise cooperation | 4.64 | 0.05 | Highest | 4.04 | 0.12 | High |
| 9.Interschool exchanges and cooperation | 4.66 | 0.10 | Highest | 4.00 | 0.09 | High |
| 8.Carry out school-enterprise cooperation | 4.64 | 0.05 | Highest | 4.04 | 0.12 | High |
| 9.Interschool exchanges and cooperation | 4.66 | 0.10 | Highest | 4.00 | 0.09 | High |
| 10.Establish study groups and organize regular seminars | 4.84 | 0.05 | Highest | 4.02 | 0.15 | High |
| 11.Read the professional literature and keep up to date with the latest academic frontiers | 4.86 | 0.05 | Highest | 4.28 | 0.13 | High |
| 12.Teaching reflection and summary | 4.88 | 0.04 | Highest | 4.00 | 0.09 | High |
| 13.Career planning and development | 4.70 | 0.06 | Highest | 4.08 | 0.16 | High |
| Total | 4.73 | 0.07 | Highest | 4.18 | 0.12 | High |

According to Table 4.26, the adaptability of each strategy to improve the theoretical knowledge of accounting teachers in higher vocational colleges in Shaanxi Province ranges from 4.00 to 4.56, and the feasibility of each strategy ranges from 4.58 to 4.88, all at the high to highest levels. This indicates that the strategies to improve theoretical knowledge have a high degree of feasibility and adaptability.

Table 4.27 Analysis results of strategies evaluation for improving work skills

| Strategies of improving work skills | Feasibility | | | Adaptability | | |
|--|-------------|-------------|----------------|--------------|-------------|----------------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| 1.Study professional courses in depth | 4.84 | 0.08 | Highest | 4.82 | 0.07 | Highest |
| 2.Pay attention to industry trends and improve industry research capabilities | 4.82 | 0.07 | Highest | 4.22 | 0.07 | High |
| 3.Temporary employment training in enterprises | 4.70 | 0.13 | Highest | 4.58 | 0.07 | Highest |
| 4.Participate in accounting training projects and academic seminars | 4.72 | 0.07 | Highest | 4.62 | 0.12 | Highest |
| 5.Promote interdisciplinary cooperation | 4.74 | 0.08 | Highest | 4.68 | 0.07 | Highest |
| 6.Participate in teaching and training | 4.76 | 0.05 | Highest | 4.80 | 0.06 | Highest |
| 7.Participate in accounting training projects and academic seminars | 4.70 | 0.06 | Highest | 4.72 | 0.07 | Highest |
| 8.Innovate teaching methods and improve innovation capabilities based on student needs and industry trends | 4.64 | 0.05 | Highest | 4.74 | 0.10 | Highest |
| 9.Strengthen the information-based teaching ability | 4.66 | 0.10 | Highest | 4.82 | 0.07 | Highest |
| 10.Actively carry out scientific research projects | 4.82 | 0.04 | Highest | 4.64 | 0.10 | Highest |
| 11.Provide social services | 4.82 | 0.07 | Highest | 4.26 | 0.05 | High |
| Total | 4.75 | 0.07 | Highest | 4.63 | 0.08 | Highest |

According to Table 4.27, the feasibility of each strategy ranges from 4.64 to 4.84, all at the high to highest levels, and the adaptability of each strategy to improve the work skills of accounting teachers in higher vocational colleges in Shaanxi Province ranges from 4.22 to 4.82, This indicates that the strategies to improve work skills have a high degree of feasibility and adaptability.

Table 4.28 Analysis results of strategies evaluation for promoting work attitude

| Strategies of promoting the work attitude | Feasibility | | | Adaptability | | |
|--|-------------|------|---------|--------------|------|---------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| 1.Strengthen policy support | 4.62 | 0.12 | Highest | 4.04 | 0.05 | High |
| 2.Strengthen industry guidance | 4.70 | 0.13 | Highest | 4.22 | 0.07 | High |
| 3.Create a social atmosphere and strengthen self-emotional management | 4.72 | 0.07 | Highest | 4.18 | 0.07 | High |
| 4.Strengthen guidance on career development and enhance professional identity | 4.72 | 0.10 | Highest | 4.58 | 0.17 | Highest |
| 5.Learn new technologies, understand students' needs in a timely manner, and stabilize emotions | 4.86 | 0.05 | Highest | 4.80 | 0.06 | Highest |
| 6.Set up a correct attitude and pay attention to teachers' physical and mental health | 4.80 | 0.09 | Highest | 4.74 | 0.10 | Highest |
| 7.Cultivate interests and hobbies to relieve job burnout and teaching pressure | 4.64 | 0.05 | Highest | 4.64 | 0.10 | Highest |
| 8. Build good interpersonal relationships | 4.62 | 0.04 | Highest | 4.62 | 0.07 | Highest |
| 9.Cultivate students' critical thinking, strengthen communication between teachers and students, and innovate teaching methods | 4.64 | 0.10 | Highest | 4.32 | 0.16 | High |

Table 4.28 (Continued)

| Strategies of promoting the work attitude | Feasibility | | | Adaptability | | |
|---|-------------|-------------|----------------|--------------|-------------|----------------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| 10.Participate in industry practice | 4.74 | 0.08 | Highest | 4.26 | 0.21 | High |
| 11.Improve the incentive mechanism and assessment system | 4.82 | 0.07 | Highest | 4.66 | 0.10 | Highest |
| 12.Create a good working environment and reduce work pressure | 4.74 | 0.08 | Highest | 4.76 | 0.10 | Highest |
| 13.Establish a communication and feedback mechanism | 4.80 | 0.11 | Highest | 4.72 | 0.07 | Highest |
| 14.Organize team-building activities | 4.70 | 0.13 | Highest | 4.64 | 0.10 | Highest |
| Total | 4.72 | 0.09 | Highest | 4.51 | 0.10 | Highest |

According to Table 4.28, the adaptability of various strategies to promote the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province ranges from 4.04 to 4.80, and the feasibility of each strategy ranges from 4.62 to 4.86, both of which are at a relatively high to the highest level. This indicates that the strategies to improve work attitude have high feasibility and adaptability.

Table 4.29 Analysis results of strategies evaluation for strengthening professional ethics

| Strategies of strengthening professional ethics | Feasibility | | | Adaptability | | |
|---|-------------|-------------|----------------|--------------|-------------|----------------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| 1.Strengthen the awareness of integrity and set an example of professional ethics | 4.66 | 0.08 | Highest | 4.76 | 0.05 | Highest |
| 2.Guarantee the principle of fairness | 4.68 | 0.07 | Highest | 4.70 | 0.09 | Highest |
| 3.Cultivate students' sense of social responsibility and carry out relevant training | 4.70 | 0.09 | Highest | 4.64 | 0.10 | Highest |
| 4.Cultivate a rigorous and careful habit | 4.64 | 0.05 | Highest | 4.68 | 0.07 | Highest |
| 5.Guide students to serve the community | 4.58 | 0.07 | Highest | 4.66 | 0.08 | Highest |
| 6.Standardize the use of educational technology and prevent professional ethics risks | 4.76 | 0.05 | Highest | 4.72 | 0.07 | Highest |
| 7.Respect intellectual property rights and do not engage in fraud | 4.68 | 0.07 | Highest | 4.66 | 0.10 | Highest |
| Total | 4.67 | 0.07 | Highest | 4.69 | 0.08 | Highest |

According to Table 4.29, the adaptability of various strategies to promote the professional ethics of accounting teachers in higher vocational colleges in Shaanxi Province ranges from 4.64 to 4.76, and the feasibility of each strategy ranges from 4.58 to 4.76, both of which are at a relatively high to the highest level. This indicates that the strategies to improve professional ethics have high feasibility and adaptability.

This study elaborates on the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in

Shaanxi Province. These strategies cover four aspects: theoretical knowledge, work skills, work attitude, and professional ethics. Each strategy includes specific measures designed to achieve specific goals, reflecting a systematic approach to improving various aspects of the organization.

Chapter 5

Conclusion Discussion and Recommendations

The research on the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province includes the following three objectives:

1. To study the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

2. To develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

3. To evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

The samples of this study include 186 teachers selected through purposive sampling for the questionnaire survey and 10 experts who have been engaged in accounting education in Shaanxi for more than 10 years and participated in the interviews. The research tools include: 1) Questionnaire survey; 2) Interviews; 3) Strategies; 4) Strategy evaluation form. The statistical methods used for data analysis include percentages, means, standard deviations, the Modified Priority Need Index (PN_{modified}), and content analysis. The detailed presentation of the research results is as follows:

Conclusions

Phase 1: Results of studying the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Phase 2: Results of developing the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Phase 3: Results of evaluating the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

The detailed research conclusions are as follows:

1. Results of studying the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province

1.1 Personal information analysis of accounting teachers in Shaanxi Province, gender, age, professional title, teaching years and educational background

According to the table, among the respondents, there were more females than males; teachers aged 30 to 49 constituted the majority, as did lecturers and associate professors. In terms of work experience, those with 6 to 10 years and over 20 years of experience accounted for the largest proportion, and master's degree holders made up the biggest share in terms of educational background.

1.2 Overall analysis: theoretical knowledge, work skills, work attitude and professional ethics

The influencing factors of the sustainable development of accounting teachers' professional competency in Shaanxi vocational colleges include the following four aspects:

- 1) Theoretical knowledge
- 2) Work skills
- 3) Work attitude
- 4) Professional ethics

The sustainable development condition of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province is at the moderate level. The expected situation is at a high level. The average value from high to low: work skills, work attitude, professional ethics, theoretical knowledge. There is a gap between the current situation and the expected sustainable development of accounting teachers in higher vocational colleges in Shaanxi

Province. This shows that the professional competency of accounting teachers still needs to develop. It can be seen that the professional competency of accounting teachers in Shaanxi Province needs to be improved in these four aspects.

1.2.1 Results of studying the current condition and expected condition of theoretical knowledge

The sustainable development status of theoretical knowledge is at a moderate level. The expected situation is at a high level. In terms of theoretical knowledge, there is a gap between the current and the expected situation. This shows that the professional competency of accounting teachers still needs to develop in terms of theoretical knowledge.

1.2.2 Results of studying the current condition and expected condition of work skills

The sustainable development status of work skills of accounting teachers in higher vocational colleges in Shaanxi Province is at a moderate level. The expected situation is at a high level. In terms of work skills, there is a gap between the current and the expected sustainable development of accounting teachers in higher vocational colleges in Shaanxi Province. This shows that the professional competency still needs to be improved.

1.2.3 Results of studying the current condition and expected condition of work attitude

The sustainable development of work attitude of vocational colleges in Shaanxi Province is at the moderate level. The expected situation of sustainable development of accounting teachers in higher vocational colleges in Shaanxi Province is at a high level. There is a gap between the current and the expected sustainable development of accounting teachers in higher vocational colleges in Shaanxi Province. This shows that the professional competency of accounting teachers in higher vocational colleges in Shaanxi province still needs to develop in terms of work attitude.

1.2.4 Results of studying the current condition and expected condition of professional ethics

The sustainable development condition of professional ethics in the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province is at the moderate level. The expected sustainable development of professional ethics of vocational college accounting teachers in Shaanxi Province is at a high level. In terms of professional ethics, there is a gap between the current condition and the expected development of sustainable accounting teachers in higher vocational colleges in Shaanxi Province. This shows that the professional competency of accounting teachers in higher vocational colleges in Shaanxi province still needs to develop in terms of professional ethics.

2. Results of developing the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province

Regarding the research on the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province, through the data analysis of the current situation, expected situation, and factors supporting sustainable development, combined with SWOT analysis, PEST analysis, and TOWS matrix, a complete strategy system has been formed.

The sustainable development of accounting teachers' professional competency in Shaanxi vocational colleges includes four aspects of strategies, containing 45 measures. The four aspects of strategies specifically include 13 measures to enhance theoretical knowledge, 11 measures to improve work skills, 14 measures to promote work attitude, and 7 measures to strengthen professional ethics.

The 13 measures to enhance theoretical knowledge are: 1) Academic upgrading and certificate acquisition. 2) Participating in training courses. 3) Learning on online platforms. 4) Conducting academic research. 5) Participating in academic conferences. 6) Joining academic groups. 7) Case study and teaching. 8) Carrying out school - enterprise cooperation. 9) Inter - school exchange and cooperation. 10) Establishing study groups. 11) Reading professional literature. 12) Teaching reflection and summary. 13) Career planning and development.

The 11 measures to improve work skills are: 1) In - depth study of professional courses. 2) Paying attention to industry dynamics and improving industry research competency. 3) Enterprise attachment training. 4) Participating in accounting training projects. 5) Promoting interdisciplinary cooperation. 6) Participating in teaching training. 7) Conducting teaching seminars and adjusting teaching methods in a timely manner. 8) Innovating teaching methods and improving innovation competency. 9) Strengthening information - based teaching competency. 10) Actively carrying out scientific research projects. 11) Providing social services.

The 14 measures to promote work attitude are: 1) Strengthening policy support. 2) Strengthening industry guidance. 3) Creating a social atmosphere. 4) Strengthening career development guidance and enhancing professional identity. 5) Learning new technologies. 6) Establishing a correct mindset and paying attention to teachers' physical and mental health. 7) Cultivating hobbies. 8) Establishing good interpersonal relationships. 9) Cultivating students' critical thinking. 10) Participating in industry practice. 11) Improving the incentive mechanism and assessment system. 12) Creating a good working environment. 13) Establishing a communication and feedback mechanism. 14) Organizing team - building activities.

The 7 measures to strengthen professional ethics are: 1) Strengthening the sense of integrity. 2) Guaranteeing the principle of fairness. 3) Cultivating students' sense of social responsibility. 4) Cultivating the habit of being rigorous and meticulous. 5) Guiding students to serve the community. 6) Standardizing the use of educational technology. 7) Respecting intellectual property rights.

3. Results of evaluating the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province

The feasibility indicators are all in the range of 4.50 - 5.00, indicating that the sustainable development strategies for accounting teachers' professional competency to improve theoretical knowledge have strong implementation feasibility; the adaptability ($\bar{X}=4.18$) of the 13 strategies to improve theoretical knowledge is at a high level, and the feasibility ($\bar{X}=4.73$) is at the highest level. The adaptability

indicators are all in the range of 4.00-4.50, indicating that the sustainable development strategies for accounting teachers' professional competency to improve theoretical knowledge have strong environmental adaptability.

The feasibility ($\bar{X}=4.75$) of the 11 strategies to improve work skills is at a high level, and the adaptability ($\bar{X}=4.63$) is at the highest level. Both the feasibility and adaptability indicators are in the range of 4.50 - 5.00, indicating that the sustainable development strategies for accounting teachers' professional competency to improve work skills have strong environmental adaptability and implementation feasibility.

The feasibility ($\bar{X}=4.72$) of the 14 strategies to improve work attitude is at a high level, and the adaptability ($\bar{X}=4.51$) is at the highest level. Both the feasibility and adaptability indicators are in the range of 4.50-5.00, indicating that the sustainable development strategies for accounting teachers' professional competency to improve work skills have strong environmental adaptability and implementation feasibility.

The feasibility ($\bar{X}=4.67$) of the 7 strategies to improve professional ethics is at a high level, and the adaptability ($\bar{X}=4.69$) is at the highest level. Both the feasibility and adaptability indicators are in the range of 4.50 - 5.00, indicating that the sustainable development strategies for accounting teachers' professional competency to improve professional ethics have strong environmental adaptability and implementation feasibility.

Discussion

From the research results of the sustainable development strategies for accounting teachers' professional competency in Shaanxi vocational colleges, the results can be discussed and classified into the following 3 Phases according to the research objectives:

Phase 1: Results of studying the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Phase 2: Results of developing the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Phase 3: Results of evaluating the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

The specific content of the research and discussion is as follows:

1. Results of studying on the current condition and expected condition of the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province.

Based on the research results, the current condition and expected condition of the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province is discussed as follows:

In terms of theoretical knowledge, there is a gap between the current situation and the expected situation of the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. For example, accounting teachers are relatively weak in the application of new technologies such as big data and artificial intelligence in finance. This is consistent with the views of Shao Li and Xu Youming (2024), who pointed out that in the digital era, teachers' professional competency are facing transformation, and teachers have problems such as insufficient integration of digital technologies, and challenges to professional skills and vocational adaptability in the current educational reform.

In terms of work skills, there is a gap between the current situation and the expected situation of the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. For example, their ability to continuously learn new accounting knowledge and new technologies is relatively weak. This is consistent with the views of Yang Xue (2020), who pointed out that in the context of "Internet + Education", with the transformation of learning methods, learning content, and learning models, teachers should continuously improve their own learning ability, especially their information -

based teaching ability. They lack work experience in enterprises and industry practical experience, which is consistent with the views of Meng Juan and Li Wei (2024), who pointed out that accounting teachers should actively participate in professional practical activities, conduct professional practice in enterprises, and participate in activities of industry enterprises.

In terms of work attitude, there is a gap between the current situation and the expected situation of the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. For example, sometimes they show job burnout and ignore students' learning feedback.

In terms of professional ethics, there is a gap between the current situation and the expected situation of the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. For example, there is room for improvement in applying their accounting knowledge in a way that benefits the community, which shows that the social competency of accounting teachers are relatively weak. Accounting teachers should not only impart knowledge in schools but also serve society and contribute to society with their knowledge. This is consistent with the views of Ge Suling (2022), who pointed out that as teachers in the new era, in addition to completing teaching tasks, they should also use their knowledge and skills to improve their ability to serve society and have the courage to assume social responsibilities.

2. Results of developing strategies for the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province.

The strategies for the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province proposed in this study mainly include four aspects: theoretical knowledge, work skills, work attitude, and professional ethics, with a total of 45 strategies. The research results show that the adaptability of these strategies is at a high or the

highest level, and they are all core elements for promoting the sustainable development of the professional competency of accounting teachers.

1) In terms of theoretical knowledge

Li Tian (2024) started from the analysis of educational characteristics and clarified the practical strategies for the development of teachers' professional competency through theoretical analysis, that is, paying attention to the construction of teachers' ethics, continuously consolidating professional knowledge, and establishing a sound teacher evaluation system, thereby improving teachers' comprehensive abilities. The results of this study show that accounting teachers should seize the opportunities of technological integration trends and make up for the disadvantages of lacking emerging technology theories. Schools should increase investment in the training of emerging technology theories for teachers, encourage teachers to participate in relevant academic exchange activities, and improve teachers' level in emerging technology theories. This is consistent with the above views.

2) In terms of work skills

This study shows that teachers should deeply study professional courses, pay attention to industry trends and conduct research, take temporary posts in enterprises for training, participate in accounting training projects, promote interdisciplinary cooperation, participate in teaching training, carry out teaching discussions and adjust teaching methods, innovate teaching methods, carry out scientific research projects, and provide social services. This is consistent with the views of Hua Qian (2016): "Double - qualified" teachers have become the basic requirements for professional teachers. They should not only have solid theoretical knowledge but also rich practical experience, so as to better complete professional teaching.

3) In terms of work attitude

This study shows that the work skills related to the professional competency of accounting teachers in higher vocational colleges include policy support, industry guidance, creation of a social atmosphere, attention to career development and physical and mental health, learning of new technologies, interpersonal relationships

and team building, etc. This is consistent with the views of Jing Lian (2020): Teachers' career development should be supported by policies, concerned by society, promoted by schools through relevant activities, and through personal efforts.

4) In terms of professional ethics

The professional ethics of accounting teachers in higher vocational colleges should focus on integrity and fairness, cultivate students' sense of responsibility and rigorous habits, guide them to serve the community, standardize the use of technologies, and respect intellectual property rights. This is consistent with the views of Feng Jiyan (2023): Accounting teachers should have the qualities of honesty, trustworthiness, fairness, justice, rigor, and carefulness.

3. Results of evaluating the feasibility and adaptability of the strategies for the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province.

The evaluation results of the feasibility and adaptability of the strategies are both at the highest level, which indicates that the formulation of the strategies follows academic processes and has been systematically evaluated by experts to ensure their feasibility and adaptability. Strategy evaluation is a key link in monitoring and optimizing strategies. By constructing a framework for evaluating the implementation effects, it guides the organization towards success - it helps to identify which strategies have achieved the expected results and which need to be optimized. According to the views of Wheelen & Hunger (2022), a structured evaluation process enables organizations to align actions with long - term goals and ensure continuous improvement and adaptation in a dynamic environment; Kaplan & Norton (2021) believe that strategy evaluation helps to allocate resources more effectively, optimize performance, and maintain organizational competitiveness; Porter (2020) pointed out that by measuring key performance indicators (KPIs), leaders can make data - driven decisions, thereby promoting innovation and enhancing organizational agility. Overall, strategic evaluation supports risk management, strengthens the accountability mechanism, and ensures that the strategies are continuously aligned with the external environment and organizational goals.

Recommendations

1. Research implications

1.1 Education Sector

The education sector should introduce targeted support policies for the development of sustainable professional competency of accounting teachers in higher vocational colleges in Shaanxi Province, establish and improve a systematic and normalized training system for accounting teachers, and set up special special funds to guarantee the implementation of various teacher training programs. In addition, the sector should take the lead in constructing a multi-dimensional school-enterprise cooperation platform, guide and promote deep participation of the accounting industry in teacher training, and jointly build practical training bases with colleges and enterprises to improve teachers' practical work skills. Meanwhile, it is necessary to formulate a sound supervision and assessment mechanism, strengthen the follow-up supervision and effect evaluation of the implementation of teacher competency development strategies, and ensure the effective implementation of various strategies, so as to continuously improve the professional competency of accounting teachers in higher vocational colleges.

1.2 School Level

It should improve incentive mechanisms to encourage the professional development of accounting teachers; use skills competitions and school-enterprise cooperation platforms to improve teachers' professional practical abilities; and rely on enterprises to improve teachers' professional practical abilities. Optimize evaluation and assessment mechanisms; and improve teachers' teaching methods.

1.3 Social Level

Encourage vocational colleges and industry enterprises to engage in deep cooperation, developing a series of specialized training programs and high-quality course resources tailored for accounting teachers. Collaborate with industry experts, seasoned accounting professionals, and core faculty members from institutions to co-create training courses covering cutting-edge accounting technologies, practical operational skills, and innovative teaching methods, such as the Advanced Training

Program for Enhancing Digital Finance Teachers' Professional Practical Abilities, to continuously improve teachers' professional skills and teaching practical capabilities. Additionally, enterprises should assume social responsibility, support the development of higher education institutions, and provide accounting teachers with opportunities for on-the-job training. Strengthen publicity and guidance: Utilize media channels and official websites of education departments to highlight the important role of accounting teachers in vocational education and the outstanding achievements of exemplary accounting teachers. For example, report on teachers' notable accomplishments in teaching, research, and social services to elevate the social status and professional pride of accounting teachers, thereby attracting more outstanding talent to the field of accounting education.

1.4 Teacher Level

Teachers should proactively keep pace with industry frontiers such as new accounting standards and digital financial tools, obtain advanced professional qualifications, and participate in on-the-job internships in enterprises to consolidate the foundation of being "double-qualified" teachers. They need to optimize teaching models, adopt methods like case teaching and project-driven teaching, integrate regional industrial characteristics into teaching content design, and enhance practical teaching capabilities. Additionally, teachers should focus on educational and teaching pain points to conduct teaching and scientific research, apply for research projects, publish academic achievements, and feed back scientific research into teaching. They must uphold teachers' ethics and morality, formulate phased career development plans, and actively participate in training, academic visits and other activities to achieve the sustainable improvement of the trinity of teaching, practice and scientific research.

2. Future prospects

This study focuses on higher vocational colleges in Shaanxi Province, and in the future, it can be expanded to the whole country to compare the professional competency of accounting teachers in different provinces. In addition, the long-term impact of the strategies proposed in this study on the enhancement of accounting

teachers' professional competency in higher vocational colleges in Shaanxi Province can be further deepened in subsequent studies.

In conclusion, the development and implementation of targeted strategies for the sustainable development of professional competency are key to enhancing the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. These strategies should address teachers' weaknesses in theoretical knowledge, work skills, work attitudes, and professional ethics, as well as external challenges such as pressures from new technologies and changes in accounting regulations, while also taking full advantage of strengths and opportunities such as policy support for reforms in vocational education and the push for teacher transformation in the age of digitalization. The proposed strategies create a pathway for the sustainable and sustained development of teachers' professional competency. The feasibility and adaptability of these strategies were highly evaluated by the experts, suggesting that they have the potential to meet the new development of vocational education and the needs of teaching finance and accounting in the age of digitalization. Future research could further refine these strategies to ensure their feasibility and adaptability in higher vocational colleges in different provinces. Ultimately, this work will contribute to the realization of the Sustainable Development Goal of "quality education".

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Appendices

Appendix A

List of Specialists and Letters of Specialists Invitation
for IOC Verification

List of Specialists Invitation for IOC Verification

| NO. | Name | Position |
|-----|---------------------|--|
| 1 | Luxana Keyuraphan | Associate Professor of Bansomdejchaopraya Rajabhat University |
| 2 | Thuskorn suwanjarus | Associate professor of Bansomdejchaopraya Rajabhat University |
| 3 | Areeya juijumlong | Assistant professor of Bansomdejchaopraya Rajabhat University |
| 4 | Xu Baoqin | Associate Professor of Baoji Vocational and Technical College |
| 5 | Zhang Datian | Associate Professor of Shaanxi Energy Vocational and Technical College |

List of Invitation Interview Experts

| NO. | Name | Position |
|-----|----------------|---|
| 1 | Mei Lulu | Associate Professor of Shaanxi Fashion Engineering University |
| 2 | Shang Li | Associate Professor of Shaanxi Technical College of Finance and Economics |
| 3 | Xu Cunxing | Professor of Weinan of Vocational and Technical College |
| 4 | Ma Ji | Professor Baoji of Vocational and Technical College |
| 5 | Zhang Jianning | Professor of Tongchuan Vocational and Technical College |
| 6 | Ha Ben | Associate Professor of Ankang Vocational and Technical College |
| 7 | Gong Fengwei | Associate Professor of Hanzhong Vocational and Technical College |
| 8 | Zhou Fangzhou | Associate Professor of Shangluo Vocational and Technical College |
| 9 | Rong Yan | Professor of Yulin Vocational and Technical College |
| 10 | Zhang Xiaoyan | Professor of Yan'an Vocational and Technical College |

List of Specialists Invitation for Strategies Evaluation

| NO. | Name | Position |
|-----|----------------|--|
| 1 | Wan Shengxin | Professor, PhD, Shaanxi Accountants Association |
| 2 | Qiao Pengcheng | Associate Professor, Phd, Xizang Minzu University |
| 3 | Li Xiaojian | Associate Professor, PhD, Shaanxi Institute of Certified Public Accountants |
| 4 | Ren Jianhua | Associate Professor, PhD, Shaanxi Xueqian Normal University |
| 5 | Li Nan | Associate Professor, Director of the Department of Accounting, Shaanxi Energy Vocational and Technical College |

Appendix B

Official Letter

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Rajabhat University
1061 Soi Itsaraphap 15,
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Thonburi, Bangkok, Thailand
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16 August 2024

Subject: Invitation to validate research instrument
Dear Assistant Professor Areeya jujumlong
Attachment A set of research instrument

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

- | | |
|--|---------------|
| 1. Assistant Professor Dr. Sunate thaveethavornsawat | Major Advisor |
| 2. Associate Professor Dr. Narongwat Mingmit | Co-Advisor |
| 3. Dr. Thainda Sujarittham | Co-Advisor |

The thesis advisory committee recognizes your expertise in this field and believes that your recommendations would be invaluable for the further refinement of this research instrument.

With your specialized knowledge, we kindly request your assistance in validating the attached research instrument. In this regard, we would like to take this opportunity to express our deepest gratitude and appreciation for your support.

Yours faithfully

(Asst. Prof. Dr. Tanaput Chanchaoren)
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16 August 2024

Subject: Invitation to validate research instrument
Dear Assistant Professor Luxana Keyuraphan
Attachment: A set of research instrument

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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16 August 2024

Subject: Invitation to validate research instrument
Dear Professor Zhang Datian
Attachment: A set of research instrument

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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16 August 2024

Subject: Invitation to validate research instrument
Dear Professor Xu Baoqin
Attachment A set of research instrument

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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16 August 2024

Subject: Invitation to validate research instrument
Dear Assistant Professor Touchakorn Suwancharas
Attachment A set of research instrument

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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21 December, 2024

Subject Invitation to join an interview as an expert
Dear Professor Xu Cunxing
Attachment Interview form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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Thank you for considering this invitation.

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21 December, 2024

Subject Invitation to join an interview as an expert
Dear Associate Professor Shang Li
Attachment Interview form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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21 December, 2024

Subject Invitation to join an interview as an expert
Dear Associate Professor Mei Lulu

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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21 December, 2024

Subject Invitation to join an interview as an expert
Dear Professor Zhang Jianning
Attachment Interview form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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21 December, 2024

Subject Invitation to join an interview as an expert
Dear Professor Ma Ji
Attachment Interview form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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21 December, 2024

Subject Invitation to join an interview as an expert
Dear Professor Rong Yan
Attachment Interview form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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21 December, 2024

Subject Invitation to join an interview as an expert
Dear Associate Professor Zhou Fangzhou
Attachment Interview form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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21 December, 2024

Subject Invitation to join an interview as an expert
Dear Associate Professor Ren Jianhua
Attachment Interview form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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21 December, 2024

Subject Invitation to join an interview as an expert
Dear Associate Professor Ha Ben
Attachment Interview form

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21 December, 2024

Subject Invitation to join an interview as an expert
Dear Professor Zhang Xiaoyan
Attachment Interview form

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26 June, 2025

Subject Invitation to participate in the strategic assessment as an expert
Dear Associate Professor Li Xiaojian
Attachment Strategy Evaluation Form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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| 3. Dr. Thainda Sujarittham | Co-Advisor |

The primary focus of this research is to study on the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. In light of your expertise in this area, the Graduate School cordially invites you to serve as an expert reviewer for the in-depth examination of the strategies under consideration and to provide feedback on these strategies. Your insights will be instrumental in promoting accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. We sincerely value your time and consideration of this request.

Thank you for your kind considerations.

Yours faithfully

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26 June, 2025

Subject Invitation to participate in the strategic assessment as an expert
Dear Associate Professor Li Nan
Attachment Strategy Evaluation Form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

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26 June, 2025

Subject Invitation to participate in the strategic assessment as an expert
Dear Professor Zhang Qiang
Attachment Strategy Evaluation Form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

- | | |
|--|---------------|
| 1. Assistant Professor Dr. Sunate thaveethavornsawat | Major Advisor |
| 2. Associate Professor Dr. Narongwat Mingmit | Co-Advisor |
| 3. Dr. Thainda Sujarittam | Co-Advisor |

The primary focus of this research is to study on the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. In light of your expertise in this area, the Graduate School cordially invites you to serve as an expert reviewer for the in-depth examination of the strategies under consideration and to provide feedback on these strategies. Your insights will be instrumental in promoting accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. We sincerely value your time and consideration of this request.

Thank you for your kind considerations.

Yours faithfully

(Asst. Prof. Dr. Tanaput Chanchaoren)
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Thonburi, Bangkok, Thailand
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26 June, 2025

Subject Invitation to participate in the strategic assessment as an expert
Dear Associate Professor Qiao Pengcheng
Attachment Strategy Evaluation Form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

- | | |
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| 1. Assistant Professor Dr. Sunate thaveethavornsawat | Major Advisor |
| 2. Associate Professor Dr.Narongwat Mingmit | Co-Advisor |
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26 June, 2025

Subject Invitation to participate in the strategic assessment as an expert
Dear Professor Wan Shengxin
Attachment Strategy Evaluation Form

Mrs. Zhang Xiuhua is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province" under the supervision of the following thesis advisory committee:

- | | |
|--|---------------|
| 1. Assistant Professor Dr. Sunate thaveethavornsawat | Major Advisor |
| 2. Associate Professor Dr.Narongwat Mingmit | Co-Advisor |
| 3. Dr. Thainda Sujarittham | Co-Advisor |

The primary focus of this research is to study on the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. In light of your expertise in this area, the Graduate School cordially invites you to serve as an expert reviewer for the in-depth examination of the strategies under consideration and to provide feedback on these strategies. Your insights will be instrumental in promoting accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. We sincerely value your time and consideration of this request.

Thank you for your kind considerations.

Yours faithfully

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Vice Dean of Graduate School for Dean of Graduate School

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Appendix C
Research Instrument

Questionnaire

Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges, Shaanxi Province

Description:

1. This questionnaire is about the sustainable development strategy of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. This study aims to study the current condition and expected condition of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, develop strategies for the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province, and evaluate the feasibility and adaptability of the sustainable development strategy of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province.

2. This questionnaire is about the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. It is divided into two parts. The first part is a personal information survey of respondents in filling out the questionnaire, and the second part is a survey on the current condition and expected condition of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, with a total of 37 questions.

3. Please tick the column for your views on the improvement of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province.

Thank you.

Mrs. Zhang Xiuhua

A doctoral student in Educational Management for Sustainable Development
Bansomdejchaopraya Rajabhat University

Part I: Personal Information of Respondents

1. Gender:

- Male Female

2. Age:

- Below 29 years old
 30 to 39 years old
 40 to 49 years old
 Above 50 years old

3. Position:

- No title
 Assistant Professor
 Lecturer
 Associate Professor
 Professor

4. Experience:

- Less than 5 years
 6 to 10 years
 11 to 15 years
 16 to 20 years
 More than 20 years

5. Educational background:

- College
 Undergraduate
 Master's Degree
 Doctor's Degree

Interview Form

Development of strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges, Shaanxi Province

Description:

1. This interview form is about how to develop sustainable development strategies for accounting teachers in higher vocational colleges in Shaanxi Province. The purpose of this study is to develop sustainable development strategies for accounting teachers in higher vocational colleges in Shaanxi Province and to evaluate the sustainable development strategies for accounting teachers in higher vocational colleges in Shaanxi Province.

2. This interview form is for expert review. It is divided into 2 parts 4 questions and suggestions.

3. Your comments on the interview form will help develop sustainable development strategies to promote the sustainable development of accounting teachers in higher vocational colleges in Shaanxi Province. Answering this questionnaire will not affect you personally. The data provided will be an overview and the researcher aims to use the data for research purposes only.

Thank you for your support.

Mrs. Zhang Xiuhua

A doctoral student in Educational Management for Sustainable Development

Bansomdejchaopraya Rajabhat University

Part I: Personal Information

Interviewer.....Interview Date.....

Interview Time.....Interviewee.....

Gender.....Age..... years old

Education background.....Position.....

Work place.....

Part II: How to Improve the Sustainable Development of the Professional Competency of Accounting Teachers in Higher Vocational Colleges in Shaanxi Province?

1. How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province?

2. How to improve the working skills of accounting teachers in higher vocational colleges in Shaanxi Province?

3. How to improve the working attitude of accounting teachers in higher vocational colleges in Shaanxi Province?

4. How to improve the professional ethics of accounting teachers in higher vocational colleges in Shaanxi Province?

Assessment Form for Validity of Questionnaire of the current condition and expected condition of the Development of strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province

Research Title: Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges, Shaanxi Province

Research Objectives:

1. To study the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

2. To develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

3. To evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Assessor _____ Workplace _____
Position _____

Directions:

When using the questionnaire, please consider the consistency of the questionnaire about whether each of the current status of sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. After considering it, please check in the corresponding box. Use the following criteria for consideration. Rating is +1. There is an opinion that "Corresponds to definition." Rating is 0. There is an opinion that "Not sure it corresponds to definition." Rating is -1. There is an opinion that "Inconsistent with definition."

| No. | Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges, Shaanxi Province | Evaluation result | | |
|------------------------------|--|-------------------|---|---|
| | | -1 | 0 | 1 |
| Theoretical knowledge | | | | |
| 6 | You are able to master the core theoretical knowledge of accounting majors such as basic accounting, financial accounting, financial management, management accounting, financial analysis, corporate governance, tax law, and auditing. | | | |
| 7 | You are able to master the latest accounting standards. | | | |
| 8 | You are able to master the application of new technologies such as big data and artificial intelligence in finance. | | | |
| 9 | You are able to operate relevant accounting software. | | | |
| 10 | You are able to master the basic knowledge of statistical methods used in accounting. | | | |
| 11 | You are able to master the models used for decision-making and financial analysis. | | | |
| Work skills | | | | |
| 12 | You are able to adapt your teaching methods to student needs, classroom dynamics, and technological advances, and are willing to adjust and improve your teaching techniques based on feedback and new educational research. | | | |
| 13 | You are able to teach students how to approach and solve complex accounting problems in theory and practice. | | | |
| 14 | You are able to explain complex accounting concepts in a simple, clear, and engaging way. | | | |
| 15 | You are able to listen carefully to students' questions and concerns and provide clear and helpful responses. | | | |
| 16 | You are able to clearly write teaching materials and other working documents. | | | |

| No. | Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges, Shaanxi Province | Evaluation result | | |
|-----------------------|--|-------------------|---|---|
| | | -1 | 0 | 1 |
| 17 | You have a strong research spirit, and have research exchanges with colleagues and academics. | | | |
| 18 | You have strong hands-on ability, and are familiar with the accounting practice process. | | | |
| 19 | You have strong working experience in the enterprise and practical experience in the industry. | | | |
| 20 | You have a strong ability to innovate. | | | |
| 21 | You have the ability to research the industry and understand the dynamics of the accounting profession. | | | |
| 22 | Your ability to continuously learn new accounting knowledge and techniques. | | | |
| 23 | You are able to manage a classroom efficiently and deal with problems rationally to keep the class in order. | | | |
| Work attitudes | | | | |
| 24 | You show burnout and ignore feedback on student learning. | | | |
| 25 | You can work well with colleagues and share resources. | | | |
| 26 | When faced with conflict, you are able to control your emotions and remain rational in most cases. | | | |
| 27 | You are patient with students' questions and are able to give clear explanations. | | | |
| 28 | You can teach students to memorize accounting rules, but you should also encourage them to think critically, analyze financial data, and apply accounting principles in real-world situations. | | | |
| 29 | You are approachable and friendly, and are able to help students outside of normal school hours. | | | |

| No. | Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges, Shaanxi Province | Evaluation result | | |
|---------------------|--|-------------------|---|---|
| | | -1 | 0 | 1 |
| Professional ethics | | | | |
| 30 | You are honest in your communications, whether teaching, marking assignments or providing feedback, and do not misrepresent facts or information in any way. | | | |
| 31 | You can treat all students fairly, regardless of their background, ability or personal circumstances. | | | |
| 32 | You are fair and impartial in your interactions with students, colleagues and the academic community. This includes grading students based on their performance rather than personal relationships or preferences. | | | |
| 33 | You are able to instill a sense of social responsibility in your students, emphasizing the broader impact of accounting on society, including issues related to corporate governance, sustainability and social justice. | | | |
| 34 | You have a rigorous and careful work style and set an example for students. | | | |
| 35 | You are able to encourage students to apply their accounting knowledge in ways that benefit the community. | | | |
| 36 | You can use educational technology ethically, ensuring it promotes learning and does not compromise student privacy or academic integrity. | | | |
| 37 | You are able to respect the intellectual property of others, encourage students to create original work and avoid plagiarism, and provide guidance on how to properly cite sources and use references. | | | |

Suggestions:

Effectiveness Evaluation Form of Interview Outline on Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province

Research Title: Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges, Shaanxi Province

Research Objectives:

1. To study the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

2. To develop the strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

3. To evaluate the feasibility and adaptability of the development of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Assessor _____ Workplace _____

Position _____

Directions:

When using the interview, please evaluate whether the interview is correct about the strategies for the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. After the evaluation, please tick the corresponding box. Please evaluate according to the following criteria: -1=does not match the definition, 0=not sure whether it meets the definition, +1=corresponds to the definition.

| No. | Questions | Evaluation result | | |
|-----|--|-------------------|---|---|
| | | -1 | 0 | 1 |
| 1 | How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province? | | | |
| 2 | How to improve the working skills of accounting teachers in higher vocational colleges in Shaanxi Province? | | | |
| 3 | How to improve the working attitude of accounting teachers in higher vocational colleges in Shaanxi Province? | | | |
| 4 | How to improve the professional ethics of accounting teachers in higher vocational colleges in Shaanxi Province? | | | |

Suggestions:

Appendix D

The Results of the Quality Analysis of Research Instruments

Evaluation Questionnaire for strategies on for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province

Instruction

The tool used this time is a questionnaire to evaluate strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Please consider the questionnaire to evaluate all aspects of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Please check each comment box, the score is as follows:

5 means that the feasibility and adaptability of the strategy is at the highest level;

4 means that the feasibility and adaptability of the strategy is at a high level;

3 means that the feasibility and adaptability of the strategy is at a moderate level;

2 means that the feasibility and adaptability of the strategy is at a low level;

1 means that the feasibility and adaptability of the strategy is at the lowest level.

The Quality Analysis Results of Research Instruments

The consistency evaluation results of questionnaire survey on the current condition and expected condition of the development for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

| No. | The current condition and expected condition of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province | Experts | | | | | IOC | conclusion |
|------------------------------|--|---------|---|---|---|---|------|------------|
| | | 1 | 2 | 3 | 4 | 5 | | |
| Theoretical knowledge | | | | | | | | |
| 1 | You are able to master the core theoretical knowledge of accounting majors such as basic accounting, financial accounting, financial management, management accounting, financial analysis, corporate governance, tax law, and auditing. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 2 | You are able to master the latest accounting standards. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 3 | You are able to master the application of new technologies such as big data and artificial intelligence in finance. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 4 | You are able to operate relevant accounting software. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 5 | You are able to master the basic knowledge of statistical methods used in accounting. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |

| No. | The current condition and expected condition of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province | Experts | | | | | IOC | conclusion |
|--------------------|--|---------|---|---|---|---|------|------------|
| | | 1 | 2 | 3 | 4 | 5 | | |
| 6 | You are able to master the models used for decision-making and financial analysis. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| Work skills | | | | | | | | |
| 1 | You are able to adapt your teaching methods to student needs, classroom dynamics, and technological advances, and are willing to adjust and improve your teaching techniques based on feedback and new educational research. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 2 | You are able to teach students how to approach and solve complex accounting problems in theory and practice. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 3 | You are able to explain complex accounting concepts in a simple, clear, and engaging way. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 4 | You are able to listen carefully to students' questions and concerns and provide clear and helpful responses. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 5 | You are able to clearly write teaching materials and other working documents. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 6 | You have a strong research spirit, and have research exchanges with colleagues and academics. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |

| No. | The current condition and expected condition of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province | Experts | | | | | IOC | conclusion |
|-----------------------|---|---------|---|---|---|---|------|------------|
| | | 1 | 2 | 3 | 4 | 5 | | |
| 7 | You have strong hands-on ability, and are familiar with the accounting practice process. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 2 | You have strong working experience in the enterprise and practical experience in the industry. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 8 | You have a strong ability to innovate. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 9 | You have the ability to research the industry and understand the dynamics of the accounting profession. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 10 | Your ability to continuously learn new accounting knowledge and techniques. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 11 | You are able to manage a classroom efficiently and deal with problems rationally to keep the class in order. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| Work attitudes | | | | | | | | |
| 1 | You show burnout and ignore feedback on student learning. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 2 | You can work well with colleagues and share resources. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 3 | When faced with conflict, you are able to control your emotions and remain rational in most cases. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |

| No. | The current condition and expected condition of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province | Experts | | | | | IOC | conclusion |
|----------------------------|--|---------|---|---|---|---|------|------------|
| | | 1 | 2 | 3 | 4 | 5 | | |
| 4 | You are patient with students' questions and are able to give clear explanations. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 5 | You can teach students to memorize accounting rules, but you should also encourage them to think critically, analyze financial data, and apply accounting principles in real-world situations. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 6 | You are approachable and friendly, and are able to help students outside of normal school hours. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| Professional ethics | | | | | | | | |
| 1 | You are honest in your communications, whether teaching, marking assignments or providing feedback, and do not misrepresent facts or information in any way. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 2 | You can treat all students fairly, regardless of their background, ability or personal circumstances. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 3 | You are fair and impartial in your interactions with students, colleagues and the academic community. This includes grading students based on their | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |

| No. | The current condition and expected condition of strategies for sustainable accounting teachers' professional competency in higher vocational colleges in Shaanxi Province | Experts | | | | | IOC | conclusion |
|-----|--|---------|---|---|---|---|------|------------|
| | | 1 | 2 | 3 | 4 | 5 | | |
| | performance rather than personal relationships or preferences. | | | | | | | |
| 4 | You are able to instill a sense of social responsibility in your students, emphasizing the broader impact of accounting on society, including issues related to corporate governance, sustainability and social justice. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 5 | You have a rigorous and careful work style and set an example for students. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 6 | You are able to encourage students to apply their accounting knowledge in ways that benefit the community. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 7 | You can use educational technology ethically, ensuring it promotes learning and does not compromise student privacy or academic integrity. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |
| 8 | You are able to respect the intellectual property of others, encourage students to create original work and avoid plagiarism, and provide guidance on how to properly cite sources and use references. | 1 | 1 | 1 | 1 | 1 | 1.00 | consistent |

Reliability analysis of research instruments
Results of variable reliability correlation analysis

Reliability

Scale: all variables

| Case handling summary | | | |
|--|-----------|-----|-----|
| | | N | % |
| case | effective | 186 | 100 |
| | Excluded | 0 | 0 |
| | Total | 186 | 100 |
| List deletion based on all variables in this program | | | |

| Reliability | | |
|------------------|--|-----------------|
| Cronbach's Alpha | Based on standardized items Cronbach's Alpha | Number of terms |
| .868 | .868 | 32 |

Interviewee

Interview 1

1.How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province?

I believe the following measures can be taken:

(1) Encourage teachers to continue learning and constantly update their accounting professional knowledge, especially the latest accounting standards and the application of new technologies such as big data and artificial intelligence in finance.

(2) Strengthen teacher training; teachers can participate in relevant training organized by Xiamen Wangzhongwang Technology Co., Ltd. and Yonyou Xindao Technology Co., Ltd. These companies invite well-known industry experts, such as professors Wang Huacheng, Xie Zhihua, and Zhang Xinmin, to explain the frontier of accounting discipline.

(3) Encourage accounting teachers to pursue doctoral degrees in accounting-related fields at top domestic universities, and systematically and in-depth study cutting-edge accounting theoretical knowledge with the help of rich academic resources and professional faculty in universities.

(4) Guide accounting teachers to make full use of accounting courses on the China University MOOC platform. These courses are taught by professors from well-known universities and cover a comprehensive knowledge system from basic to advanced levels.

(5) Organize accounting teachers to carry out regular case study activities, share classic accounting cases collected and sorted out by each other, and jointly analyze the theoretical basis and practical enlightenment behind the cases to improve theoretical analysis ability.

(6) The school should build a platform for accounting teacher teams to provide financial consulting services for small and moderate-sized enterprises, and use theoretical knowledge to provide solutions to problems such as enterprise financial statement analysis and fund management.

(7) Regularly hold on-campus accounting teaching seminars, requiring each teacher to share teaching difficulties and solutions in accounting courses, and jointly discuss how to more effectively impart theoretical knowledge to students, so as to promote each other's understanding and application of theoretical knowledge.

(8) Establish an inter-school accounting teacher exchange mechanism, and regularly select teachers to conduct short-term visits to other universities to learn from their advanced experience in accounting theory teaching and curriculum setting.

(9) Encourage accounting teachers to independently set up research topics around current hot accounting fields, such as financial risk management under digital transformation, to explore cutting-edge theories in depth and tap new academic value.

(10) Organize regular academic seminars and further study courses to improve teachers' mastery of core theoretical knowledge of accounting. At the same time, establish an incentive mechanism to reward teachers who have outstanding performance in academic research and teaching practice, so as to stimulate their enthusiasm for improving theoretical knowledge.

(11) Strengthen school-enterprise cooperation, invite industry experts to give lectures on campus, share the latest industry trends and practical experience, and broaden teachers' knowledge horizons. Through these measures, the theoretical knowledge level of accounting teachers can be effectively improved, thereby improving teaching quality.

(12) Formulate reading plans, read well-known accounting academic journals such as "Accounting Research" regularly every month, track the frontier dynamics of the discipline, and timely update the theoretical knowledge system.

(13) Organize teachers to participate in career planning lectures to learn how to develop reasonable career development plans according to their own advantages and industry needs.

2.How to improve the work skills of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Encourage accounting teachers in higher vocational colleges in Shaanxi Province to actively participate in teaching method seminars and teaching training, innovate teaching methods, adopt at least one new teaching method based on student needs, classroom dynamics and technological progress every semester, and continuously optimize it based on educational research and student feedback.

(2) Require accounting teachers in higher vocational colleges in Shaanxi Province to select at least three complex accounting issues for in-depth analysis every semester, design teaching plans combining theory and practice, and guide students to master methods of dealing with and solving such issues.

(3) Strengthen industry research capabilities. Teachers should have the ability to conduct industry research to understand the dynamics and development trends of the accounting profession. By regularly participating in industry seminars and reading professional journals, teachers can keep abreast of industry trends and provide the latest and most practical information for teaching. Colleges and universities should encourage teachers to actively participate in industry research activities and provide necessary support and resources for them.

(4) Schools establish long-term cooperative relationships with various enterprises, and regularly select accounting teachers to take temporary positions in enterprise financial departments, participate in daily financial accounting work of enterprises, including account processing and voucher preparation, deeply familiarize themselves with enterprise financial processes, and accumulate practical experience.

(5) Schools increase investment in the construction of accounting training bases, improve training facilities and software equipment, provide good hardware

conditions for teachers to participate in accounting training projects, and enable teachers to guide students' practice in a real simulation environment.

(6) By cooperating with teachers of other disciplines, accounting teachers can introduce knowledge of other disciplines into accounting teaching. For example, cooperating with information technology teachers can help accounting teachers better understand the application of technologies such as big data and blockchain in the accounting field, enrich the teaching content of courses such as accounting information systems, and enable students to understand the cutting-edge technologies of the industry.

(7) Learn to use online teaching platforms such as Chaoxing Learning Pass and Rain Classroom to realize functions such as course resource upload, online teaching, and homework correction, so as to improve teaching efficiency and interactivity.

(8) Encourage teachers to independently apply for provincial and ministerial-level scientific research projects based on current hot issues in the accounting field, such as the application of artificial intelligence in financial analysis, explore the impact mechanism of new technologies on accounting work in depth, and improve scientific research and innovation capabilities.

(9) Organize teachers to provide financial consulting services for small and medium-sized enterprises, use professional knowledge to provide solutions to problems such as enterprise financial statement analysis and fund management, and improve practical application capabilities.

(10) Schools regularly organize accounting teachers to participate in centralized training of professional courses, invite senior professors from colleges and universities or industry experts to conduct in-depth analysis of core courses such as advanced financial accounting and management accounting, and help teachers fully master the professional knowledge system.

3.How to improve the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) The Shaanxi Provincial Education Department issues special policies to increase the proportion of quota for professional title evaluation of accounting teachers in higher vocational colleges, giving priority to teachers with outstanding performance in teaching, scientific research and practice, so as to stimulate teachers' work enthusiasm.

(2) Shaanxi Accounting Industry Association regularly releases industry development reports and talent demand forecasts to provide reference for accounting teachers in higher vocational colleges to adjust teaching content and directions.

(3) Establish accounting teacher practice bases in cooperation with large enterprises, regularly arrange teachers to take temporary positions in enterprises, participate in actual financial work of enterprises, and improve teachers' practical ability.

(4) Establish a teacher mentoring system. Assign experienced mentors to young teachers to help them quickly improve their teaching skills and professional quality through one-on-one guidance.

(5) Mastering new technologies and cutting-edge knowledge, teachers can better guide students, help students achieve success in the industry, thus intuitively feel the positive impact of their work on students' future, and enhance professional pride. For example, if teachers learn to use big data analysis technology in accounting teaching and help students win awards in relevant competitions, students' success will make teachers feel a sense of achievement and enhance their recognition of their own professional value.

(6) Regularly hold mental health lectures, invite professional psychological counselors to explain stress management and emotional regulation methods for teachers, and help them establish a positive attitude.

(7) Schools set up various interest clubs, such as photography clubs, calligraphy associations, dance clubs, etc., and encourage teachers to join according to their own interests to enrich their spare time.

(8) Regularly organize teacher team-building activities, such as outdoor development and team dinners, to enhance mutual understanding and trust among teachers and create a harmonious working atmosphere.

(9) Encourage critical thinking and innovation ability. Teachers should encourage students to think critically, not just memorize accounting rules. To this end, teachers need to constantly update their teaching concepts and methods and incorporate more innovative elements. Schools can set up teaching innovation funds to support teachers to carry out experimental teaching projects and stimulate their innovation enthusiasm.

(10) Schools establish long-term cooperative relationships with enterprises, regularly arrange teachers to take temporary positions in enterprise financial departments, deeply understand enterprise accounting work processes and actual needs.

(11) Set up special rewards for teaching achievements, and give high bonuses to teachers who have made significant achievements in curriculum construction and teaching method innovation and have significantly improved students' learning effects, so as to encourage teachers to actively engage in teaching reform. Introduce multiple evaluation subjects, in addition to school leaders and colleagues' evaluation, add enterprise experts and graduates' evaluation to comprehensively evaluate teachers' work from different angles.

(12) Optimize campus infrastructure construction, create a comfortable office environment, equip advanced office equipment and teaching facilities, and improve the convenience and comfort of teachers' work.

(13) Regularly hold teacher forums, where school leaders communicate with teachers face-to-face, listen to teachers' opinions and suggestions on teaching,

scientific research and management, and timely solve problems concerned by teachers.

(14) Organize outdoor development training for teachers, enhance mutual trust and teamwork ability through team cooperation projects such as rock climbing, tug-of-war and relay races.

4.How to improve the professional ethics level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Regularly organize accounting teachers in higher vocational colleges in Shaanxi Province to participate in integrity-themed training, invite legal experts and moral models to explain the importance of integrity in accounting education and industry, and conduct in-depth analysis combined with negative cases such as accounting fraud, so as to enhance teachers' awareness of honesty.

(2) Shaanxi Provincial Education Department or schools formulate detailed fair teaching norms, clarify teachers' fair principles in teaching resource allocation, classroom questioning, performance evaluation, etc., to ensure that each student has equal access to education opportunities.

(3) Integrate social responsibility-related courses or modules into the accounting professional curriculum system, such as corporate social responsibility accounting, accounting professional ethics and social responsibility, and teachers guide students to think about the impact of accounting work on society in the teaching process.

(4) Teachers should strictly require themselves and students in daily teaching, pay attention to details and standardize operating procedures in teaching links such as accounting voucher filling, account book registration and statement preparation, cultivate students' rigorous and careful habits, and at the same time continuously strengthen their own rigorous attitude.

(5) Schools offer special community service practice courses, organize accounting teachers to guide students to provide accounting services for individual

businesses and small enterprises in the community, such as account processing and tax declaration, so that students can apply their knowledge to practice and contribute to community development.

(6) Organize accounting teachers in higher vocational colleges in Shaanxi Province to participate in educational technology ethics training, invite educational technology experts and legal personnel to explain ethical norms and legal requirements in the use of educational technology, such as data privacy protection and software use compliance.

(7) Regularly carry out intellectual property training, invite intellectual property experts to explain knowledge such as intellectual property laws and regulations, definition and consequences of academic misconduct for accounting teachers, so as to improve teachers' awareness and respect for intellectual property.

Interview 2

1.How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Regular further study courses and academic seminars can be organized, or participate in various training organized by China Commercial Accounting Association, which will invite experts and scholars in the accounting field to give lectures, systematically explain the core theoretical knowledge of accounting major, including basic accounting, financial accounting, financial management, etc., and explain the integration of artificial intelligence technology and accounting. At the same time, encourage teachers to participate in discussions and sharing, promote communication and cooperation among teachers. In addition, special funds can be set up to support teachers to participate in domestic and foreign academic conferences and seminars to understand the latest accounting research trends and cutting-edge theories. Through this kind of training and learning, accounting teachers can constantly update and improve their theoretical knowledge system.

(2) Promote accounting teachers to participate in joint training for academic qualification improvement, cooperate with multiple universities or research institutions, integrate the advantageous educational resources of all parties, and improve their theoretical depth and research ability.

(3) Advocate teachers to pay attention to personal accounts of accounting experts and scholars on online learning platforms, and timely obtain the latest research results and industry trends shared by them.

(4) Encourage teachers to dig deep into financial difficulties, fraud cases, etc. actually occurred in enterprises, conduct in-depth analysis, and strengthen the understanding of theoretical knowledge such as accounting regulations and professional ethics through case studies.

(5) Encourage teachers to participate in projects of professional financial consulting institutions in their own names, cooperate with senior consultants in the industry, learn advanced consulting methods and concepts in the service process, and improve the ability of theoretical application.

(6) Organize inter-school accounting teaching seminars, invite accounting teachers from multiple universities to participate, and conduct in-depth discussions on hot issues in accounting theory teaching, such as the application of management accounting theory in teaching.

(7) Set up learning goals for learning communities, such as mastering the core content of the latest accounting standards together within a semester, and promote teachers to improve their theoretical knowledge level through team cooperation.

(8) Support teachers to join academic groups in industry area, such as Cost Management Accounting Association, focusing on academic exchanges and research in specific fields, and deepening professional theoretical knowledge.

(9) Support teachers to actively participate in school-enterprise cooperation research projects, combine enterprise actual financial problems with academic

theories, and deepen the understanding and application of accounting theories in solving practical problems.

(10) After each course, teachers write short teaching reflection logs, recording the advantages and disadvantages in the teaching process of theoretical knowledge.

(11) Organize teachers to participate in career planning lectures to learn how to formulate reasonable career development plans according to their own advantages and industry needs.

2.How to improve the work skills of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Encourage teachers to independently learn professional courses, use online learning platforms such as China University MOOC for high-quality accounting courses, formulate personalized learning plans, systematically learn by chapters and modules, and improve professional knowledge reserves.

(2) Schools subscribe to a variety of authoritative accounting industry journals and magazines, such as "Accounting Research" and "Finance and Accounting", and place them in teachers' offices or libraries for teachers to consult at any time, so that they can keep abreast of the latest research results and development trends of the industry.

(3) Encourage accounting teachers to actively apply for temporary positions in leading enterprises in the industry, gain an in-depth understanding of their advanced financial management models, such as comprehensive budget management and centralized fund control, learn management methods of benchmarking enterprises, and broaden their horizons.

(4) Encourage accounting teachers to actively apply for temporary positions in leading enterprises in the industry, gain an in-depth understanding of their advanced financial management models, such as comprehensive budget management and centralized fund control, learn management methods of

benchmarking enterprises, and broaden their horizons.

(5) Cooperating with teachers of economics, management and other disciplines helps accounting teachers keep abreast of changes in macroeconomic situation, enterprise management concepts and methods, integrate these contents into teaching, and enable students to better understand the position and role of accounting work in enterprises and economic environment.

(6) Schools regularly organize accounting teachers to participate in centralized training of professional courses, invite senior professors from colleges and universities or industry experts to conduct in-depth analysis of core courses such as advanced financial accounting and management accounting, helping teachers fully master the professional knowledge system.

(7) Regularly hold on-campus accounting teaching seminars, organize teachers to discuss issues such as the formulation of teaching syllabuses and the updating of course contents, and jointly optimize teaching plans.

(8) Introduce project-based learning, let students complete accounting-related projects in groups, such as writing enterprise financial analysis reports, cultivate students' comprehensive application of knowledge and teamwork ability, and teachers can also improve their project guidance ability.

(9) Encourage teachers to independently apply for provincial and ministerial scientific research projects based on current hot issues in the accounting field, such as the application of artificial intelligence in financial analysis, explore the impact mechanism of new technologies on accounting work in depth, and improve scientific research and innovation capabilities.

(10) Encourage teachers to participate in audit projects of accounting firms, provide professional opinions as experts, learn actual audit processes and methods, and improve professional skills.

(11) Master screen recording software and video editing technology, produce high-quality accounting teaching videos, enrich teaching resources, and meet

students' personalized learning needs.

3.How to improve the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Set up a special fund for the development of accounting teachers in provincial higher vocational colleges, which is used to support teachers to participate in domestic and foreign training, academic exchanges and teaching reform projects, and provide financial guarantee for teachers' professional growth.

(2) Industry associations organize expert teams to go deep into higher vocational colleges to evaluate and guide the teaching plans and curriculum settings of accounting majors, ensuring that teaching is closely integrated with industry needs.

(3) Hold Shaanxi Higher Vocational College Accounting Education Achievement Exhibition to show the society the skill works of accounting students and the teaching reform achievements of teachers, and enhance social recognition of accounting education.

(4) Hold career development planning lectures, invite education experts and enterprise executives to share career development paths and industry trends, and help teachers broaden their career horizons. Hold themed lectures on "the role of accounting education in economic development", invite experts in the economic field to analyze the key role of the accounting industry in promoting regional economic development, so that teachers can realize the important value of their work at the macroeconomic level.

(5) New technologies and cutting-edge knowledge bring new vitality and methods to teaching. For example, introducing blockchain technology to explain accounting information security, using online teaching platforms to enrich teaching resources and forms, which can make the teaching process more interesting and challenging, stimulate teachers' enthusiasm to explore innovative teaching methods, and actively engage in teaching work.

(6) Hold themed seminars on "mentality determines work status", where teachers share their experiences in dealing with difficulties and setbacks in work, and learn from each other.

(7) Regularly hold interest achievement display activities, such as teachers' photography exhibitions and calligraphy works exhibitions, to provide teachers with a platform to show their talents and enhance their self-confidence.

(8) Hold teaching experience sharing meetings, encourage teachers to exchange teaching experiences and skills, and establish good cooperative relations in communication.

(9) Encourage teachers to participate in enterprise financial consulting projects, use professional knowledge to solve practical problems for enterprises, and improve practical ability and industry influence.

(10) Implement a tiered reward system for scientific research achievements, give different degrees of rewards according to the level of journals where papers are published and the influence of scientific research projects, including research funds, certificates of honor, and bonus points for promotion. Establish a process assessment mechanism, not only pay attention to the final teaching results, but also regularly check and evaluate teachers' daily lesson preparation, classroom interaction, homework correction and other teaching processes.

(11) Strengthen campus culture construction, create a positive and cooperative campus atmosphere, and carry out rich and colorful cultural activities to enhance teachers' sense of belonging and cohesion.

(12) Set up a principal's mailbox and an online feedback platform, where teachers can submit opinions and suggestions on school work at any time, and relevant departments of the school reply and handle them in a timely manner.

(13) Hold teaching skills competitions, such as lesson-telling competitions, teaching design competitions, and classroom teaching exhibitions, to promote teaching exchanges and learning among teachers and improve teachers' teaching level.

4.How to improve the professional ethics level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Schools set up internal teacher integrity supervision platforms, encourage mutual supervision among teachers, report dishonest behaviors in teaching, scientific research, and interaction with students, and handle them in accordance with regulations once verified, so as to form a good atmosphere of honest teaching.

(2) Require teachers to disclose grading standards in the process of grade evaluation, record the composition of students' scores in detail, allow students to question and review their scores, and ensure fairness and impartiality.

(3) Collect accounting cases where enterprises have achieved good development due to undertaking social responsibilities or faced difficulties due to ignoring social responsibilities, organize students to analyze and discuss in class, and guide students to establish correct values and social responsibility awareness.

(4) Organize accounting skills competitions, set up competition items closely related to actual work, such as financial statement preparation competitions and accounting computerization operation competitions, assess students' operation accuracy and detail processing ability in the competition, and teachers improve their own rigor in the process of guidance.

(5) Establish long-term cooperative relations with surrounding communities, set up community service bases, regularly arrange teachers to lead students to carry out accounting service activities in the bases, form a normalized service mechanism, and provide a platform for teachers' practical teaching.

(6) Schools formulate guidelines for the use of educational technology, clarify the code of conduct for teachers in the use of online teaching platforms, teaching software, multimedia resources and other educational technologies, and require teachers to strictly abide by them to ensure that the use of educational technology complies with moral and legal requirements.

(7) Require teachers to standardize the citation of teaching resources in the teaching process, whether it is teaching materials, courseware or academic literature, they must indicate the source, and must not plagiarize or steal others' achievements, so as to ensure the legality and standardization of the use of teaching resources.

Interview 3

1.How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Strengthen professional continuing education and skill improvement. Encourage teachers to improve their academic qualifications, pursue doctoral degrees, and continue to study accounting theories. Encourage and support accounting teachers to participate in high-level professional training courses and academic seminars, and in-depth study the latest theoretical knowledge and practical skills of accounting major. For example, explain the content related to ESG in financial management, evaluate the sustainability of enterprise operations and the impact on social values from the three dimensions of environment, society and corporate governance. At the same time, promote exchanges and cooperation between teachers and industry experts, and enhance teachers' understanding and solving ability of complex accounting problems through actual case studies and project cooperation.

(2) Participate in academic seminars and communicate with peers outside.

(3) It is suggested that schools cooperate with online learning platforms to provide teachers with exclusive learning channels and preferential treatment, and encourage them to actively participate in online learning.

(4) Support teachers to cooperate with enterprises, participate in the whole process of real financial project cases of enterprises, from project planning, implementation to evaluation, run through theoretical knowledge, and summarize into teaching cases.

(5) Carry out inter-school accounting curriculum co-construction projects, jointly develop accounting theory-related courses with other colleges and universities, integrate resources from all parties, and jointly improve the theoretical depth and teaching quality of courses.

(6) Organize study groups to carry out accounting theoretical knowledge competitions, participate in the form of groups, stimulate teachers' enthusiasm for learning theoretical knowledge, and enhance teamwork ability.

(7) Promote teachers to participate in interdisciplinary research, integrate knowledge of accounting, economics, law and other disciplines, broaden research perspectives, enrich accounting theoretical system, and improve comprehensive theoretical literacy.

(8) Use fragmented time to read the essence of literature pushed by professional accounting WeChat official accounts through mobile phones, and quickly obtain the key points of new theories in the industry.

(9) Hold a teaching reflection sharing meeting once a month, where teachers exchange their confusion and solutions in accounting theory teaching and learn from each other.

(10) Strengthen school-enterprise cooperation. Enterprises are often at the forefront of industry development and are more sensitive to the application and exploration of new technologies, new methods and new concepts. Through cooperation with enterprises, teachers have the opportunity to understand the latest technological development trends and management concepts in the industry, such as intelligent manufacturing technology in the current manufacturing industry, business-finance integration and digital transformation in the financial field. These new knowledge and concepts can enrich teachers' theoretical horizons, and promote teachers to integrate the latest industry trends into teaching and research, update and improve their theoretical knowledge system.

(11) By formulating career plans, teachers can clearly determine their career development directions in the accounting field, such as becoming accounting teaching experts, academic researchers or industry consultants. Different career goals require different knowledge reserves. For example, those who want to become academic researchers need to in-depth master accounting theory research methods and cutting-edge theoretical knowledge, which will prompt teachers to learn relevant theories in a targeted manner, avoid blindness in learning, make learning more effective, and thus improve their theoretical knowledge level.

2.How to improve the work skills of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Participate in academic seminars on professional courses, focus on cutting-edge theories and practical applications of specific courses, such as seminars on the application of cost accounting in intelligent manufacturing enterprises, broaden professional horizons through communication with peers, and deepen understanding of course knowledge.

(2) Organize teachers to pay attention to well-known industry websites and forums, such as China Accounting Vision Network and Accounting Industry Exchange Forum, encourage teachers to actively participate in discussions on the platform, interact with peers, and obtain first-hand industry information.

(3) Strengthen school-enterprise cooperation practice. The average value of teachers' work experience and practical experience in enterprises is low. Teachers can be arranged to take temporary positions in enterprises regularly, participate in actual accounting business operations, such as account processing and tax declaration, and accumulate practical experience. For example, arrange teachers to work in the financial department of well-known enterprises for half a year, and then integrate practice into teaching after returning, so as to improve the ability to solve complex accounting problems.

(4) Organize teachers to participate in accounting manual simulation training projects, guide students throughout the process from filling in original vouchers, preparing accounting vouchers to preparing financial statements, strengthen their own mastery of basic accounting operation processes in practice, and improve teaching guidance ability.

(5) Different disciplines have different teaching methods and means. Interdisciplinary cooperation can promote accounting teachers to learn from the teaching methods of other disciplines. For example, learning from the case analysis method of psychology and the project-driven teaching method of education can make accounting teaching more vivid and interesting, and improve students' participation and learning effect.

(6) Organize teachers to participate in teaching method innovation training projects, master at least two new teaching methods such as flipped classroom and project-based learning every academic year, and apply them to accounting course teaching; require teachers to collect students' feedback on understanding of accounting concepts every month, and redesign the explanation methods for concepts that students are confused about, so as to improve students' understanding.

(7) Promote accounting teachers to carry out teaching method reflection activities once a month, timely adjust and improve teaching skills according to the actual classroom situation and students' performance, so as to better meet students' learning needs; establish a teaching case database for complex accounting problems, encourage teachers to share complex problems encountered in teaching or practice and solutions every two months, and improve the overall teaching level.

(8) Diversified teaching methods. By introducing diversified teaching methods such as case teaching and project-based learning, students' learning interest and participation can be improved. Establish a feedback and improvement mechanism. Colleges and universities should establish a sound feedback and improvement mechanism for teachers' work skills, encourage mutual evaluation and

suggestions between teachers and students. By regularly collecting and analyzing feedback opinions, teachers can understand their own shortcomings and formulate corresponding improvement plans. At the same time, schools should provide teachers with necessary training and support to help them continuously improve their work skills and teaching level.

(9) Use big data analysis tools to analyze students' learning behavior data, understand students' learning situation, provide basis for teaching decisions, and improve teaching pertinence.

(10) Establish a teacher research incentive mechanism, encourage teachers to carry out accounting-related research projects, maintain communication with the academic community, and improve their scientific research ability and teaching depth.

(11) Encourage teachers to cooperate with enterprises to carry out research projects. Through cooperation with enterprises, teachers can deeply understand industry needs, bring practical experience back to the classroom, and improve the practicality of teaching.

3.How to improve the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Formulate policies to encourage teachers to participate in enterprise practice, stipulate that teachers' salary and professional title evaluation will not be affected during their temporary training in enterprises, and give certain practice subsidies to improve teachers' enthusiasm for participating in practice.

(2) Hold industry accounting skills competitions, invite accounting teachers from higher vocational colleges to serve as judges, so that teachers can understand the latest skill requirements and standards of the industry and improve teaching methods.

(3) Establish a tutor system, assign experienced tutors to young teachers, and help them quickly improve their teaching skills and professional quality through one-on-one guidance.

(4) Carry out "accounting teachers entering the community" activities, organize teachers to provide financial knowledge popularization and financial management consulting services for community residents, and improve teachers' social image and sense of social responsibility. Establish a teacher honor wall to display the deeds and achievements of teachers with outstanding performance in teaching, scientific research and student guidance, encourage all teachers to pursue excellence, and enhance professional identity.

(5) Continuously learning new technologies and cutting-edge knowledge can enable teachers to contact new things and avoid monotonous repetition of teaching work. The process of constantly exploring how to integrate new knowledge into teaching makes work full of freshness, reduces professional burnout, and maintains a positive working attitude.

(6) Organize teachers to participate in outdoor development activities, cultivate perseverance and positive attitude through team cooperation projects. Build teacher gyms and sports venues, equip necessary fitness equipment and facilities, and encourage teachers to actively participate in physical exercise to enhance their physique.

(7) Organize interest exchange activities, such as book sharing sessions and music appreciation sessions, where teachers can enhance mutual understanding and expand interest fields through communication.

(8) Organize teachers to participate in research groups, carry out scientific research work together, cultivate team spirit in cooperation, and deepen friendship between each other.

(9) Cultivating students' critical thinking does not directly change teachers' work attitude, but it has a positive impact on teachers' satisfaction and enthusiasm, and improving teachers' professional quality. When teachers see the results they have achieved in teaching and the recognition from students, they are more likely to maintain a positive and optimistic work attitude. (10) Organize teachers to participate

in enterprise financial audit work, learn enterprise internal audit methods and skills, and enrich practical experience.

(11) Establish a student evaluation incentive mechanism, link student evaluation results with teachers' performance bonuses, and work attitude indirectly by improving teachers' teaching sense of achievement, promoting teacher-student interaction and communication, stimulating teachers' teaching and give additional rewards to teachers with top evaluation rankings to encourage teachers to pay attention to student needs and improve teaching quality. Formulate clear assessment index details, refine teaching ability, scientific research level, practical experience, teacher ethics and other aspects into specific measurable indicators to make assessment more scientific.

(12) Establish a fair and just management system, be open and transparent in professional title evaluation, excellent selection and other aspects, and provide a fair competition platform for teachers.

(13) Establish a teaching supervision feedback mechanism, teaching supervisors attend classes regularly, timely feedback teachers' teaching situation to themselves, and put forward improvement suggestions.

(14) Organize academic seminars, invite experts and scholars inside and outside the school to give academic reports and exchanges, encourage teachers to share their scientific research achievements and teaching experience, and create a good academic atmosphere.

4.How to improve the professional ethics level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Require teachers to sign professional ethics integrity commitments, clarify that they abide by the principle of honesty in teaching, scientific research, student guidance and other work, make the commitments public, and accept supervision from students, colleagues and society, so as to strengthen teachers' self-discipline.

(2) Set up special fair appeal channels. If students think that teachers have unfair treatment in teaching, they can reflect the problems through the appeal channels. The school investigates and deals with them in a timely manner and feeds back the results to students.

(3) Invite accounting practitioners in enterprises who pay attention to social responsibility to the school to share their experience, tell how to integrate social responsibility into accounting work in actual work, set an example for students, and provide teaching materials and ideas for teachers.

(4) Schools establish a teaching inspection mechanism, regularly check teachers' teaching materials (lesson plans, courseware, homework correction, etc.), check whether teachers are rigorous and careful in teaching, and put forward rectification opinions to teachers with problems in a timely manner.

(5) Encourage teachers to guide students to participate in financial consulting activities organized by the community, answer residents' questions in investment and financial management, family financial planning, etc., and improve students' practical ability and sense of social service.

(6) Establish a supervision mechanism for the use of educational technology, supervise and inspect teachers' behavior in using educational technology in teaching, such as checking whether teachers have problems such as infringing on students' privacy and abusing teaching software, and correct problems in a timely manner if found.

(7) Schools establish an academic integrity supervision mechanism, conduct duplicate checking and review on teachers' scientific research achievements and teaching papers, prevent teachers from academic misconduct, and severely deal with teachers who violate intellectual property regulations.

Interview 4

1. How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Organize regular professional development seminars and workshops. By inviting experts and scholars in the accounting field, industry leaders, and accountants with rich practical experience, provide teachers with the latest accounting theoretical knowledge, industry development trends and practical case sharing. In particular, they can learn about the application of big data technology in finance. Such activities can not only help teachers keep abreast of the latest developments in the accounting field, but also promote communication and cooperation among teachers, and jointly improve their knowledge level. At the same time, encourage teachers to actively participate in discussions, combine the knowledge they have learned with teaching practice, and constantly explore and innovate teaching methods, so as to improve teaching effect and students' learning results.

(2) Participating in cooperative research carried out by the school's internal research team is also helpful to improve the theoretical knowledge level, and scientific research feeds back teaching. Team members can learn from each other, inspire each other, and jointly solve complex accounting theoretical problems. For example, when studying the theory of enterprise internal control, team members can start from different angles, combine their own professional knowledge, and conduct in-depth discussions on theoretical issues such as the elements and evaluation methods of internal control.

(3) Teachers improve their academic qualifications by pursuing doctoral degrees.

(4) Join organizations such as Shaanxi Accounting Society, regularly organize accounting teachers to participate in large-scale comprehensive domestic accounting academic annual conferences, communicate with experts and scholars from all over

the country, and master the latest academic trends and theoretical research results.

(5) Promote teachers to write academic papers on case study results and publish them in professional journals, communicate research experience with peers, and integrate the paper results into classroom teaching to enrich theoretical teaching materials.

(6) Carry out teaching observation activities within learning groups, where members listen to and evaluate each other's classes, and jointly discuss how to better impart accounting theoretical knowledge in the classroom.

(7) Read at least one classic work in the accounting field every semester, such as "Financial Accounting Theory", write reading notes, and strengthen the theoretical foundation.

(8) Conduct a comprehensive teaching summary once a semester, analyze students' mastery of accounting theoretical knowledge, and adjust teaching strategies in a targeted manner.

(9) Promote teachers to communicate with peers and seniors about career planning experience, obtain suggestions, and improve their own career development paths.

(10) Learn cutting-edge accounting theoretical knowledge such as financial big data analysis, Python financial foundation, and RPA financial robots through online courses, and update their theoretical knowledge in a timely manner.

(11) Deepen cooperation and exchanges with enterprises, discuss accounting problems in actual work with enterprise financial personnel, and teachers can understand accounting theories from different angles and enrich their knowledge systems.

(12) Strengthen communication and exchanges with other colleges and universities. Inter-school exchange and cooperation usually encourage teachers to carry out scientific research cooperation projects. In the process of cooperation,

teachers focus on common accounting research topics, give full play to their professional advantages, and carry out research and exploration together. By cooperating with peers with different academic backgrounds, teachers can be exposed to new research ideas, methods and technologies, stimulate innovative thinking in mutual discussion and communication, deepen the research on accounting theoretical issues, and improve their scientific research ability and theoretical level.

2.How to improve the work skills of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Organize teachers to participate in inter-school accounting teaching exchange activities at least once a school year to learn from the excellent explanation experience and methods of teachers in other colleges and universities; regularly invite enterprise accounting experts to give lectures and training on dealing with complex accounting problems for teachers at least twice a school year to help teachers update their knowledge and practical experience so as to better impart them to students.

(2) Organize teachers to pay attention to well-known industry websites and forums, such as China Accounting Vision Network and Accounting Industry Exchange Forum, encourage teachers to actively participate in discussions on the platform, interact with peers, and obtain first-hand industry information.

(3) Support teachers to use winter and summer vacations to carry out short-term temporary training in enterprises, focus on specific financial projects of enterprises, such as financial evaluation of large investment projects and financial integration of enterprise mergers and acquisitions, and improve professional skills in projects.

(4) Promote teachers to participate in school-enterprise cooperation accounting training projects, jointly formulate training plans and design training contents with enterprises, introduce enterprise actual business cases, make training

projects more in line with actual work needs, and enhance teachers' practical teaching ability.

(5) Through interdisciplinary cooperation, accounting teachers can discuss solutions to complex problems with teachers of other majors, and improve their ability to analyze and solve practical problems. For example, when dealing with enterprise environmental cost accounting issues, cooperating with environmental science teachers can more accurately determine the scope and methods of cost accounting.

(6) Participate in online teaching training courses, use fragmented time to learn the latest teaching concepts and technologies on platforms such as NetEase Cloud Classroom and Tencent Classroom, and achieve self-improvement.

(7) Carry out teaching method discussion activities. Organize teachers to exchange teaching experience, share how to adjust teaching methods according to student needs and classroom dynamics, and improve teaching effect.

(8) Carry out interdisciplinary teaching cooperation. Encourage accounting teachers to cooperate with teachers of other disciplines, such as combining with computer science and management, to cultivate teachers' interdisciplinary teaching ability, innovate teaching methods, and improve innovation ability.

(9) Participate in application seminars of information-based teaching tools, exchange experience with peers, explore new teaching tools and methods, and improve teaching innovation ability.

(10) Advocate teachers to carry out teaching reform research projects based on practical problems in accounting teaching, such as exploring the application effect of case teaching method in accounting courses, promoting teaching through research, and improving teaching quality.

(11) Support teachers to provide accounting policy consulting services for government departments, participate in policy formulation and evaluation, such as evaluating the impact of tax policy adjustments on enterprise finance, and give full

play to professional advantages.

3.How to improve the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Provide additional living subsidies and housing preferential policies for accounting teachers who teach in higher vocational colleges in remote areas or with difficult conditions, so as to improve their job satisfaction and stability.

(2) Industry associations organize professional training for accounting teachers, invite enterprise financial executives and industry experts to give lectures, and teach the latest accounting practical operations and management experience.

(3) Carry out "accounting teachers entering the community" activities, organize teachers to provide financial knowledge popularization and financial management consulting services for community residents, and improve teachers' social image and sense of social responsibility.

(4) Encourage teachers to participate in discussions on the formulation of industry standards, so that they can understand that their professional knowledge can provide guidance for industry development, and strengthen their perception of their important position in the industry. Organize teachers to participate in various academic seminars and industry forums to understand the frontier dynamics of the discipline and industry needs, and provide directions for teachers' career development.

(5) Teachers with new technologies and cutting-edge knowledge are more competitive in scientific research and teaching achievements, which is conducive to standing out in professional title evaluation and excellent selection. This incentive in career development prompts teachers to treat their work more actively and pursue higher career goals.

(6) When teachers encounter problems at work, they should take the initiative to communicate with colleagues and leaders, seek support and help, and avoid bearing pressure alone. Schools carry out a variety of cultural and sports

activities, such as sports meetings, basketball games, badminton games, and evening parties, to enrich teachers' spare time and promote their physical and mental health.

(7) Encourage teachers to participate in off-campus interest training courses, such as painting training classes and musical instrument playing classes, to improve the professional level of their interests.

(8) Teachers take the initiative to communicate with senior teachers, share their teaching and career development experience, and help new teachers quickly adapt to the working environment.

(9) Cultivating students' critical thinking requires teachers to continuously learn new knowledge and skills and improve their professional quality. This process of self-improvement helps to enhance teachers' self-confidence and professional identity, thereby improving their work attitude.

(10) Promote teachers to participate in enterprise cost accounting and control projects, understand the actual operation of enterprise cost management, and provide practical cases for teaching.

(11) Set up enterprise practice contribution awards to reward teachers who have in-depth temporary training in enterprises, effectively integrate practical experience into teaching, and make teaching content more in line with industry reality.

(12) Improve the teaching environment, build intelligent classrooms and modern training bases, and provide good conditions for teachers to carry out teaching and practical activities.

(13) Carry out student evaluation feedback activities, timely feedback students' evaluation results of teachers to teachers, help teachers understand students' needs and expectations, and improve teaching methods.

(14) Carry out cultural activities, such as theatrical performances, calligraphy and painting competitions, and photography exhibitions, to enrich teachers' spare

time and show their talents and styles.

4.How to improve the professional ethics level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Display the deeds of excellent accounting teachers in the school or industry who uphold the principle of honesty on the school's official website and on-campus publicity boards, organize teachers to exchange and learn, and inspire teachers to adhere to the bottom line of honesty with the power of role models.

(2) Reasonably plan teaching resources to ensure that students in different classes and with different backgrounds can equally obtain accounting training equipment, teaching software, books and materials and other resources, so as to avoid uneven resource allocation.

(3) Skillfully integrate ideological and political elements into the teaching of accounting courses. For example, when explaining financial statement analysis, introduce the analysis content of corporate social responsibility reports, so that students can understand that enterprises need to fulfill their responsibilities in environment, society and corporate governance in addition to pursuing economic interests, guide students to view accounting work from the perspective of social value, and cultivate their concern and sense of responsibility for the healthy development of social economy.

(4) Encourage teachers to regularly conduct self-reflection and summary, review problems and mistakes in the teaching process, analyze the causes, formulate improvement measures, and continuously improve their own rigor and carefulness.

(5) Organize teachers and students to jointly carry out community accounting knowledge popularization activities, such as holding accounting knowledge lectures and distributing publicity materials, to improve community residents' financial literacy, and enhance students' application ability of accounting knowledge and sense of social responsibility.

(6) Strengthen the security management of educational technology, ensure the security of teaching data and students' personal information, and teachers should strictly abide by the school's technical security regulations to prevent data leakage and technology abuse.

(7) Teachers should guide students to respect intellectual property rights in teaching, such as emphasizing the norms and requirements of citing literature when assigning homework and guiding students to write papers, so as to cultivate students' awareness of intellectual property rights.

Interview 5

1.How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Carry out systematic in-service education and further study projects. The project can cover the core theoretical knowledge of accounting major, such as basic accounting, financial accounting, financial management, etc., to ensure that teachers can keep up with the frontier of the discipline. At the same time, integrate the application of new technologies such as big data and artificial intelligence in finance, so that teachers can master modern accounting skills. Through the combination of online and offline teaching modes, it is convenient for teachers to participate flexibly and ensure the depth of learning. In addition, strict assessment and feedback mechanisms are set up to encourage teachers to actively participate and effectively improve their knowledge level.

(2) Carry out academic research. Applying for and hosting scientific research projects in the accounting field can prompt teachers to in-depth study specific accounting theoretical issues. For example, applying for accounting-oriented projects in the National Natural Science Foundation of China, such as "Research on Theory and Model of Enterprise Financial Risk Early Warning Based on Big Data", teachers need to in-depth study the application theory of big data analysis technology in the accounting field and various theoretical models of financial risk early warning in the research process.

(3) Support teachers to participate in accounting knowledge competitions and examinations held by online learning platforms, test learning results through competitions, and stimulate learning motivation.

(4) Encourage teachers to register for international well-known accounting academic conferences, such as the Global Accounting Forum, to communicate with international peers, broaden international horizons, and understand the development trend of international accounting theories.

(5) Promote teachers to participate in online communication communities organized by academic groups, share research experience with peers in real time, discuss hot issues, and update theoretical knowledge in a timely manner.

(6) Advocate teachers to use multimedia means, such as making animations and videos, to vividly present complex accounting cases to students, and deepen the explanation and demonstration of theoretical knowledge in the teaching process.

(7) Support teachers to carry out special research on issues such as tax policy adjustments and changes in accounting standards faced by enterprises in financial consulting services, provide professional interpretation and coping strategies for enterprises, and deepen their own theoretical understanding at the same time.

(8) Guide teachers to pay attention to research methods in literature, and learn how to use empirical research, case analysis and other methods to deepen the research on accounting theories.

(9) Establish teaching reflection files, sort out and file teachers' reflection records and summary materials, so as to track the effect of teaching improvement for a long time.

(10) Promote teachers to communicate with peers and seniors about career planning experience, obtain suggestions, and improve their own career development paths.

(11) Join school groups, where members can share problems, solutions and

experiences encountered in accounting teaching, research or practice. By participating in discussions, accounting teachers can get inspiration from others' experiences, find deficiencies in their own understanding and application of theoretical knowledge, and at the same time, they can pass on their own experiences to others, and deepen their understanding and memory of theoretical knowledge in communication.

2.How to improve the work skills of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Participate in training, especially strengthen information technology training. Carry out special training on the application of new technologies such as big data and artificial intelligence in finance, so that teachers can integrate these technologies into teaching and improve interdisciplinary integration ability.

(2) Regularly invite industry experts to the school to give lectures on the latest changes in accounting standards, tax policy adjustments and industry hot issues, such as the impact of digital transformation on accounting work, to help teachers grasp industry trends.

(3) Encourage teachers to participate in industry practice. Arrange teachers to practice in enterprises or participate in actual projects to enhance their familiarity with the actual operation process of accounting, so as to better guide students.

(4) Advocate teachers to adopt project-driven teaching method in accounting training projects, set specific training tasks and goals, guide students to explore and solve problems independently, and cultivate teachers' teaching organization and guidance ability.

(5) Interdisciplinary cooperation can enable accounting teachers to discuss solutions to complex problems with teachers of other majors, and improve their ability to analyze and solve practical problems. For example, when dealing with enterprise environmental cost accounting issues, cooperating with environmental science teachers can more accurately determine the scope and methods of cost accounting.

(6) Support teachers to participate in special training on accounting teaching organized by colleges and universities or educational institutions, focusing on the teaching key points and difficulties of core courses such as financial accounting and management accounting, so as to improve the teaching level of professional courses.

(7) Require teachers to comprehensively revise their teaching materials every academic year, and ensure the quality of teaching materials keeps pace with the times based on the latest accounting knowledge, teaching methods and student feedback.

(8) Use situational teaching method to create realistic accounting work scenarios, such as simulating the working environment of enterprise financial departments, let students play roles in the scenarios, and teachers give on-site guidance to enhance the interest and practicality of teaching.

(9) Establish an accounting teaching resource database, integrate teaching courseware, cases, test questions and other resources, manage and share them by means of information technology, so as to facilitate teachers' teaching.

(10) It is suggested that teachers participate in scientific research projects organized by industry associations, carry out research on the application of management accounting in emerging industries around industry development trends and needs, and provide theoretical support for industry development.

(11) It is suggested that teachers participate in scientific research projects organized by industry associations, carry out research on the application of management accounting in emerging industries around industry development trends and needs, and provide theoretical support for industry development.

3.How to improve the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Introduce policies to allow higher vocational colleges to independently recruit accounting talents with rich enterprise experience as part-time teachers, and provide flexibility in salary and work arrangements to inject new vitality into the teaching team.

(2) Establish an industry mentor system, assign senior enterprise accounting personnel as mentors to accounting teachers in higher vocational colleges, and provide guidance in practical teaching and scientific research.

(3) Organize teachers to visit the financial departments of well-known enterprises, understand the core position of accounting work in enterprise operation, and realize the importance of their teaching to cultivating key enterprise talents. Provide rich training resources, including online and offline courses and workshops, covering teaching skills, scientific research methods, professional knowledge updating, etc., to meet the different development needs of teachers.

(4) Teachers who master new technologies and cutting-edge knowledge are more likely to try new teaching methods and means in teaching. For example, using modern teaching means such as multimedia technology and online teaching platforms to provide students with more vivid and interesting teaching content. This teaching innovation can not only stimulate students' learning interest, but also enhance teachers' teaching sense of achievement, thus stimulating teachers' teaching enthusiasm and work motivation.

(5) Establish a teacher psychological counseling room to provide one-on-one psychological counseling services for teachers and solve psychological problems in a timely manner.

(6) Hold interest competitions, such as badminton competitions and table tennis competitions, to stimulate teachers' enthusiasm for participating in interests, and cultivate competitive awareness and teamwork spirit.

(7) Promote teachers to participate in student club guidance work, establish a teacher-student relationship, understand student needs, and improve teaching effect.

(8) To cultivate students' critical thinking, teachers need to constantly update teaching methods and means, and introduce more challenging and speculative teaching content. This teaching innovation can not only stimulate

students' learning interest, but also enhance teachers' teaching enthusiasm and sense of achievement. When teachers see that their teaching methods have a positive impact on students, they are more willing to invest time and energy in teaching research and innovation.

(9) Encourage teachers to participate in enterprise tax planning projects, master the latest tax policies and tax planning methods, and improve professional skills.

(10) Implement annual excellent teacher selection, and the selected teachers can obtain priority to participate in domestic and foreign academic exchanges, broaden teachers' horizons, and encourage teachers to continuously improve their own level.

(11) Strengthen campus safety management to ensure teachers' personal and property safety and create a safe working environment for teachers.

(12) Establish a communication mechanism between teachers and enterprises, regularly organize teachers to communicate with enterprises, understand enterprises' demand for accounting talents and their opinions on school teaching, and timely adjust teaching content and curriculum settings.

(13) Organize team dinners and travel activities to enhance emotional communication among teachers, relieve work pressure, and create a relaxed and pleasant working atmosphere.

4.How to improve the professional ethics level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Incorporate teachers' honest performance into the annual performance appraisal and professional title evaluation system, and give extra points or priority consideration to teachers who truthfully impart knowledge in teaching, write papers honestly in scientific research.

(2) Regularly carry out training on fair teaching to improve teachers' understanding of the connotation of fairness, master methods and skills to achieve fair teaching, and guide teachers to avoid prejudice and discrimination in teaching.

(3) Encourage teachers to guide students to carry out social research on accounting and social responsibility, such as investigating the social responsibility performance of local enterprises and the current condition and expected condition of accounting information disclosure, so that students can deeply understand social needs and enhance social responsibility.

(4) Introduce enterprise actual accounting work standards and norms into teaching, let teachers and students understand enterprise requirements for rigor and carefulness, teach and learn in accordance with enterprise standards, and improve teachers' and students' professional quality.

(5) Regularly hold community service achievement display activities, display the achievements and experience of students in providing accounting services for the community, commend and reward outstanding students and guiding teachers, and stimulate the enthusiasm of teachers and students to participate in community service.

(6) Encourage teachers to innovate the use of educational technology in teaching, but ensure that the innovation process complies with ethical and legal norms. Schools reward and promote teachers who perform well and comply with regulations in the use of educational technology.

(7) Encourage teachers to develop original teaching resources, such as compiling teaching materials, making courseware, and designing cases. Schools support and reward original teaching resources, protect teachers' intellectual property rights, and set an example for students.

Interview 6

1. How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) In order to improve the theoretical knowledge level of accounting teachers, professional training and academic exchange activities can be organized regularly. By inviting industry experts and scholars to give lectures and seminars, share the latest accounting standards, financial theories and cutting-edge research results, help teachers update their knowledge system in a timely manner.

(2) Join academic groups such as Shaanxi Accounting Society, encourage teachers to participate in academic conferences and research projects, promote exchanges and cooperation with peers, and broaden their horizons.

(3) Provide learning resources for teachers, such as professional books, online courses and databases, support their independent learning and in-depth research, so as to improve their theoretical knowledge level and better meet teaching needs.

(4) Advocate teachers to use multimedia means, such as making animations and videos, to vividly present complex accounting cases to students, and deepen the explanation and demonstration of theoretical knowledge in the teaching process.

(5) Promote teachers to sort out typical cases in financial consulting services into teaching materials, guide students to use theoretical knowledge for analysis in class, and improve students' ability to solve practical problems. (6) Support teachers to participate in literature review writing training, improve the ability to integrate professional literature, and provide comprehensive support for their own theoretical research.

(7) It is suggested that teachers choose further study courses in a targeted manner according to their career plans to improve accounting theoretical knowledge and teaching ability.

(8) Support teachers to participate in accounting professional advanced studies held by colleges and universities, improve their academic level through advanced studies, and obtain the latest academic trends and research results.

2.How to improve the work skills of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Hold teaching skills competitions. Stimulate teachers' enthusiasm to improve teaching skills through competitions, and promote mutual learning and progress among teachers. Hold teaching material selection activities once a semester to encourage teachers to learn from each other's experience in writing excellent teaching materials, continuously optimize their own teaching materials, and further improve their ability to control professional courses.

(2) Promote teachers to participate in industry seminars and academic conferences, such as China Accounting Society Annual Meeting and Financial Digital Innovation Forum, communicate with industry elites, understand cutting-edge industry technologies and management concepts, and broaden industry horizons.

(3) Promote schools to carry out joint research with enterprises, so that accounting teachers can participate in them during their temporary positions, conduct research and analysis on actual enterprise financial problems, such as cost control difficulties and tax planning optimization, using theoretical knowledge, and improve the ability to combine theory with practice.

(4) Guide teachers to participate in accounting skills competition training projects, select and guide students to participate in various accounting skills competitions, such as the accounting competition of the National Vocational College Skills Competition, and improve teachers' professional skills and competition guidance level through preparing for competitions.

(5) Use situational teaching method to create realistic accounting work scenarios, such as simulating the working environment of enterprise financial departments, let students play roles in the scenarios, and teachers give on-site

guidance to enhance the interest and practicality of teaching.

(6) Carry out teaching skills training and exchange. Schools can organize teaching skills training, invite education experts to give lectures and share new educational concepts and methods. At the same time, build a teacher exchange platform to regularly exchange teaching experience and insights, and improve teaching ability together.

(7) Establish teaching observation and feedback mechanisms. Arrange teachers to observe each other's classes, provide feedback and suggestions, help teachers improve teaching skills, and improve teaching quality.

(8) Support teachers to participate in international cooperation scientific research projects, cooperate with well-known foreign colleges and universities or research institutions to carry out cutting-edge research in the accounting field, such as comparative research on differences in international accounting standards, and improve the internationalization level of scientific research.

(9) Advocate teachers to participate in financial support projects of public welfare organizations, provide financial management consulting and training for non-profit organizations, and cultivate social responsibility and sense of service.

3.How to improve the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) The government and higher vocational colleges jointly establish a teacher reward fund to give high rewards to teachers who have made remarkable achievements in accounting teaching innovation and student skill training, so as to enhance teachers' professional honor.

(2) Industry associations organize expert teams to evaluate and guide the teaching plans and curriculum settings of accounting majors in higher vocational colleges to ensure that teaching is closely integrated with industry needs.

(3) Hold Shaanxi Higher Vocational College Accounting Education

Achievement Exhibition to show the society the skill works of accounting students and the teaching reform achievements of teachers, and enhance social recognition of accounting education.

(4) Hold career development planning lectures, invite education experts and enterprise executives to share career development paths and industry trends, and help teachers broaden their career horizons. Hold themed lectures on "the role of accounting education in economic development", invite experts in the economic field to analyze the key role of the accounting industry in promoting regional economic development, so that teachers can realize the important value of their work at the macroeconomic level.

(5) There are many frontier contents in the accounting discipline, which change rapidly with the continuous development of technology. By learning new technologies and cutting-edge knowledge, accounting teachers in Shaanxi higher vocational colleges can constantly update their professional knowledge structure and improve their professional quality. This professional improvement helps to enhance teachers' self-confidence in teaching, make them face teaching work more actively, and thus improve their work attitude.

(6) Advocate teachers to conduct self-affirmation every day, such as reciting positive words before work, to enhance self-confidence and work motivation. Organize teachers to participate in mental health training courses to improve teachers' mental health awareness and self-regulation ability, and master methods to deal with pressure and setbacks.

(7) Support teachers to combine their interests with teaching, such as integrating photography interests into data recording in accounting training teaching, adding interest to teaching.

(8) Organize teachers to carry out exchange activities with peers from other colleges and universities, such as academic seminars and teaching observation, to expand network resources and learn advanced experience.

(9) The cultivation of students' critical thinking requires in-depth interaction and communication between teachers and students. In this process, teachers need to guide students to think about problems from different angles, encourage students to put forward questions and reflect. This interaction not only helps to improve students' critical thinking ability, but also enhances the trust and understanding between teachers and students. A good teacher-student relationship and positive classroom atmosphere are important factors for teachers to maintain a good work attitude.

(10) Organize teachers to participate in enterprise financial information construction projects, learn the application and management of enterprise financial software, and improve the information level in teaching.

(11) Set up teaching innovation project funding plans. Teachers' innovative teaching plans can obtain financial support for project implementation after approval, and corresponding rewards are given according to the results after the project is completed. Establish a dynamic assessment mechanism, regularly evaluate and adjust the assessment and evaluation system, and timely update the assessment content according to changes in educational policies and industry development.

(12) Build a green campus, increase the green area of the campus, improve the campus ecological environment, and let teachers work and live in a beautiful environment.

(13) Set up special communication and coordination positions to collect and sort out teachers' feedback information, and coordinate relevant departments to solve problems, so as to ensure smooth communication and feedback channels. (14) Establish teacher interest groups, such as book clubs, fitness clubs, and music clubs, so that teachers can strengthen exchanges and cooperation in common interests.

4.How to improve the professional ethics level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Formulate a detailed integrity assessment index system, refine teaching integrity, scientific research integrity, student management integrity and other aspects into specific assessment indicators, such as the authenticity of homework correction and the standardization of paper citation.

(2) Ensuring students' fairness, teachers will clearly understand their key role in students' growth, realize that each teaching decision and behavior affects students' development, so as to strengthen their sense of responsibility for students' education and growth. For example, when evaluating students' grades, teachers will be more rigorous and serious to ensure that the grades truly reflect students' learning results and be responsible for students.

(3) Select accounting cases with social responsibility for teaching. For example, tell cases where enterprises have improved their social image and obtained long-term development advantages by truthfully disclosing environmental cost information, and cases where enterprises have damaged investors' interests and disrupted market order due to accounting fraud, so that students can deeply understand the important role of accounting work in maintaining social fairness and justice and ensuring economic stability through analysis and discussion, and enhance their understanding of the social responsibility of the accounting profession.

(4) Teachers should carefully design homework according to the teaching content, and clarify the requirements and completion time of homework. When correcting homework, be careful and meticulous, not only judge the correctness of the answers, but also evaluate students' problem-solving ideas and writing standards, and timely feedback the problems existing in students' homework.

(5) In the process of serving the community, teachers and students participate together and learn from each other, which helps to enhance understanding and trust between teachers and students. Teachers can reflect on their own teaching methods and effects through the feedback of students' performance, and then adjust teaching strategies to improve teaching level. This interaction and feedback mechanism also helps teachers to continuously improve

themselves, including in terms of professional ethics.

(6) Standardizing the use of educational technology requires teachers to continuously learn and master advanced educational technology theories and practices, which helps to improve teachers' professional quality. The improvement of professional quality is often accompanied by the simultaneous improvement of professional ethics, because in the process of pursuing professional growth, teachers will pay more attention to their words and deeds and professional ethics.

(7) Respecting knowledge prompts teachers to keep up with the frontier trends in the accounting field, actively participate in academic seminars and professional training, and in-depth study new regulations, new theories and new technologies. For example, with the digital transformation, take the initiative to learn the application of big data in accounting analysis, continuously improve professional quality, provide students with the latest and most accurate knowledge, practice the concept of lifelong learning, which meets the requirements for teachers' professional development in teachers' professional ethics.

Interview 7

1.How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Carry out systematic in-service education and further study projects. The project can cover the core theoretical knowledge of accounting major, such as basic accounting, financial accounting, financial management, etc., to ensure that teachers can keep up with the frontier of the discipline. At the same time, integrate the application content of new technologies such as big data and artificial intelligence in finance, so that teachers can master modern accounting skills. Through the combination of online and offline teaching modes, it is convenient for teachers to participate flexibly and ensure the depth of learning. In addition, strict assessment and feedback mechanisms are set up to encourage teachers to actively participate and effectively improve their knowledge level.

(2) Promote teachers to create their own study groups on online learning platforms, organize like-minded teachers to study and discuss together, and form a good learning atmosphere.

(3) Encourage teachers to develop characteristic accounting course textbooks based on case studies, organically combine practical cases with theoretical knowledge, and form unique teaching resources.

(4) Advocate teachers to communicate in-depth with enterprise management during financial consulting services, understand the needs of enterprise strategic planning for finance, and enrich accounting theoretical knowledge from the perspective of strategic finance.

(5) Establish an inter-school accounting teaching resource sharing platform, where teachers share teaching courseware, case databases, theoretical research results, etc., realize resource intercommunication, and promote the learning and updating of theoretical knowledge.

(6) Continue to pursue doctoral degrees to deepen personal research in accounting theoretical knowledge.

(7) Join academic groups such as Shaanxi Accounting Society and China Accounting Society, apply for society projects, carry out academic research, participate in annual meetings held by China Accounting Society, communicate with peers, understand the latest development trends and hot issues of accounting theories, learn new research methods and ideas, and thus improve their theoretical level.

(8) In the teaching process, by reflecting on students' learning feedback, homework situation and classroom performance, teachers can find that students have difficulties in understanding or are prone to make mistakes in certain accounting knowledge points, which often reflects that teachers themselves may have weak knowledge links.

2.How to improve the work skills of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) It is suggested that teachers join professional course study groups, carry out regular online or offline learning and exchange activities with peers inside or outside the school, solve problems encountered in the learning process together, and share learning resources and experience.

(2) Encourage teachers to join industry associations and professional organizations, such as China Institute of Certified Public Accountants and Institute of Management Accountants, obtain industry internal information and establish industry network resources by participating in activities organized by the associations.

(3) Advocate teachers to actively participate in internal financial training and exchange activities of enterprises during their temporary positions, share theoretical knowledge with enterprise financial personnel, and at the same time absorb innovative practices in enterprise practice, such as practical experience of business-finance integration, and improve their knowledge system.

(4) Deepen accounting practical ability. Teachers should have the ability to guide students to deal with complex accounting problems, which requires them to master not only theoretical knowledge but also rich practical experience.

(5) Interdisciplinary cooperation requires accounting teachers to closely cooperate with teachers of other disciplines and work together to complete teaching and scientific research tasks. In this process, accounting teachers' teamwork ability will be exercised and improved, and they will learn how to give full play to their professional advantages in interdisciplinary teams, and solve problems together with other members.

3.How to improve the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Formulate preferential tax policies, and give certain deductions in personal income tax to teachers who participate in accounting education public

welfare activities or provide financial consulting services for small and medium-sized enterprises, so as to encourage teachers to serve the society.

(2) Regularly hold industry seminars, invite accounting teachers from higher vocational colleges to participate, discuss industry development trends and accounting education reform directions together, and promote teachers' professional growth.

(3) Hold accounting education forums, invite government officials, enterprise representatives, education experts and the public to participate, discuss the importance and development direction of accounting education, and create a social atmosphere that attaches importance to accounting education.

(4) Hold "My Story with Accounting Education" essay competitions, encourage teachers to share educational experiences and growth stories, and deepen professional identity in review and summary. Establish teacher career development files, record teachers' training experience, scientific research achievements, teaching evaluation and other information, and provide reference for teachers' career development.

(5) Learning new technologies and cutting-edge knowledge helps teachers communicate and interact with students better. For example, teachers can communicate with students online through network platforms, timely understand students' learning needs and confusion, and provide personalized guidance and help. This interaction and communication between teachers and students can enhance mutual trust and understanding, thus improving teachers' work attitude.

(6) Promote teachers to develop exercise habits, such as participating in fitness clubs organized by schools, release pressure through exercise, and maintain a good attitude. Establish a teacher psychological care mechanism. When teachers encounter major life events or psychological crises, the school gives timely care and support to help teachers get through difficulties.

(7) Organize teachers to participate in team-building activities with interest themes, such as outdoor hiking and camping, to relax and relieve work pressure in activities.

(8) Encourage teachers to participate in activities organized by industry associations, establish contacts with enterprise accounting personnel and industry experts, and provide more resources for teaching and scientific research work.

(9) When cultivating students' critical thinking, accounting teachers see that students' ability to think independently, analyze problems and put forward innovative solutions is improved, they will feel a sense of achievement and satisfaction in teaching. This positive feedback helps to enhance teachers' teaching motivation and improve their work attitude.

(10) Promote teachers to participate in enterprise financial risk management projects, understand the identification, assessment and response strategies of enterprise financial risks, and enrich teaching content.

(11) Establish a mentoring incentive mechanism. Experienced teachers who have achieved remarkable results in guiding young teachers will be rewarded together with the young teachers, so as to promote the overall development of the teacher team. (12) Establish teacher lounges, gyms and other leisure facilities to provide places for teachers to relax and relieve work pressure.

(13) Conduct questionnaires to regularly understand teachers' satisfaction with school policies, working environment, career development, etc., and formulate improvement measures according to the survey results.

(14) Carry out teaching team building projects, encourage teachers to form teaching teams, and jointly carry out curriculum construction, teaching reform, textbook compilation and other work to improve the overall strength of the teaching team.

4.How to improve the professional ethics level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Carry out feedback and improvement activities on integrity assessment, and put forward targeted improvement suggestions for teachers according to the assessment results to help them continuously improve their integrity level.

(2) Following the principle of fair protection, teachers need to standardize their words and deeds and teaching behaviors. For example, fairness and justice should be achieved in the allocation of teaching resources and the provision of classroom interaction opportunities, so as to avoid affecting students' rights and interests due to personal prejudice or improper behavior, which prompts teachers to continuously supervise and restrict themselves and improve their professional ethics.

(3) Teachers set an example. Accounting teachers should show a high sense of social responsibility in teaching and daily work. For example, study rigorously, take each teaching task seriously, set an example of dedication and responsibility for students; actively participate in social public welfare activities, such as providing financial knowledge training for poverty-stricken areas, infect students with practical actions, and stimulate their pursuit of social responsibility.

(4) Guiding students to serve the community, teachers' participation can make them feel the value of accounting knowledge in serving the society. For example, organizing students to provide financial consulting for small community enterprises, helping enterprises standardize financial processes and pay taxes reasonably, teachers will enhance their sense of social responsibility because they contribute professional strength, which is an important part of professional ethics.

(5) Morally use educational technology. Accounting teachers should use educational technology in an ethical manner to ensure that it promotes students' learning without compromising students' privacy and academic integrity. In the teaching process, reasonably use multimedia resources, online learning platforms and other tools to improve teaching effect. At the same time, teachers should respect students' privacy and must not abuse technical means to obtain students' personal information.

(6) Respecting knowledge prompts teachers to keep up with the cutting-edge developments in the accounting field, actively participate in academic seminars and professional training, and conduct in-depth research on new regulations, theories, and technologies.

Interview 8

1.How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Participate in academic seminars. Academic seminars are important platforms for gathering cutting-edge theories in the accounting field. These seminars usually invite well-known experts in the industry to share the latest research results and industry trends.

(2) Participate in accounting professional training. The training courses held by professional training institutions are highly targeted. For example, some institutions will carry out training on new accounting standards, and interpret in detail the theoretical basis behind the changes of the standards and their actual impact on enterprise financial processing. This kind of training can help teachers quickly master the latest accounting regulations and theoretical knowledge. The training organized by industry associations is also valuable.

(3) Interdisciplinary cooperation brings about the collision of ideas from different disciplines, providing new research perspectives and ideas for accounting teachers. For example, when cooperating with law teachers to study enterprise tax compliance issues, they may find new accounting research directions from the legal perspective, stimulate the innovative thinking of accounting teachers, and promote the theoretical and practical innovation of the accounting discipline.

(4) Promote teachers to introduce new technical means such as big data analysis and artificial intelligence in case studies, analyze financial data in cases, and expand the application research of accounting theories in the new technical environment.

(5) Guide teachers to review and summarize the service process after financial consulting services, analyze the application effect of theoretical knowledge in practice, find out deficiencies and carry out targeted learning and improvement.

(6) Encourage teachers to read accounting literature and communicate online with peers to share reading insights and spark theoretical ideas.

(7) Guide teachers to set phased assessment indicators in their career plans, regularly evaluate the progress of career development, and ensure the continuous improvement of theoretical knowledge.

(8) Learn more cutting-edge accounting theoretical knowledge through platforms such as Xuetang Online.

(9) Conduct teaching reflection and summary. Teachers will review whether the actual cases used in teaching can accurately interpret accounting theoretical knowledge and whether they are closely combined with current accounting practices. If it is found that the cases are out of touch with the actual situation or cannot explain the problems well, teachers will look for more appropriate cases. This prompts teachers to pay attention to the latest developments and trends of accounting practices, integrate new cases and practical experiences into teaching, and at the same time enrich and update their own theoretical knowledge, so as to better integrate theory with practice.

2.How to improve the work skills of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Guide teachers to participate in qualification certification exam training for professional courses, such as CPA exam training. In the process of preparing for the exam, they can systematically study professional courses, improve the depth and breadth of professional knowledge, and enhance their understanding of industry standards.

(2) Support teachers to pay attention to the financial dynamics and innovative practices of well-known enterprises in the industry, such as the innovation

of financial management models of Huawei, Alibaba and other enterprises, analyze their successful experiences and learn from them, and integrate them into teaching and research.

(3) Guide teachers to collect enterprise financial data during their secondment, establish teaching case databases, bring actual cases back to the classroom, and deepen the understanding and imparting of theoretical knowledge through case teaching, so as to improve the practicality of teaching.

(4) Obtain qualifications such as senior accountant.

(5) It is suggested that teachers participate in case teaching training to learn how to screen, compile and use accounting cases, guide students to apply theoretical knowledge to solve practical problems, and cultivate students' practical ability.

(6) Establish an accounting teaching resource database, integrate teaching courseware, cases, test questions and other resources, manage and share them by means of information technology, so as to facilitate teachers' teaching.

(7) Schools can hold teaching competitions and observation activities to encourage teachers to learn from each other's excellent teaching expression methods. Through continuous practice and reflection, teachers can improve their personal teaching expression ability, thereby stimulating students' learning interest and enthusiasm.

(8) Teachers should encourage students to actively ask questions and participate in classroom discussions, form a good atmosphere of teacher-student interaction, and improve teaching effects. Improve teaching expression ability. Accounting teachers in colleges and universities should strive to explain complex accounting concepts in a simple, clear and interesting way. This requires teachers to have good communication skills and teaching skills, and be able to concretize and vividly present abstract concepts.

(9) Promote teachers to pay attention to the continuity of scientific research projects, carry out in-depth research on the basis of existing research results, and form a series of scientific research results, such as continuous research on enterprise financial sharing service models.

(10) Support teachers to provide financial diagnosis services for enterprises, conduct in-depth enterprise research, analyze enterprise financial status, put forward improvement suggestions, and improve the ability to solve practical problems.

3.How to improve the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) The education department, together with the finance department, provides supporting funds for scientific research projects for accounting teachers in higher vocational colleges, supports teachers to carry out cutting-edge accounting research, and enhances teachers' scientific research motivation.

(2) Encourage social enterprises to provide internship and practice opportunities for accounting teachers in higher vocational colleges, and commend and publicize enterprises that actively participate, so as to form a good atmosphere for enterprises to support accounting education.

(3) Invite enterprise accountants to carry out exchange activities in schools, share the needs and recognition of school accounting education in actual work, and enhance teachers' sense of professional achievement. Organize teachers to carry out career development exchange activities, share experiences and insights in the process of career development, and promote mutual learning and common growth among teachers.

(4) With the continuous emergence of new technologies and the rapid development of the accounting industry, the role of accounting teachers is also changing. By learning new technologies and cutting-edge knowledge, teachers can better understand their role and positioning in the industry and enhance their professional identity.

(5) Encourage teachers to develop hobbies in their spare time, such as painting and music, to enrich their lives, relieve work pressure and adjust their mentality. Encourage teachers to arrange work and rest time reasonably, avoid overwork, and advocate a healthy work and life style.

(6) Stimulate professional enthusiasm and reduce burnout. In view of the occasional professional burnout of some teachers, it is necessary to take measures to stimulate their enthusiasm for educational work. By organizing teachers to participate in professional development training, exchange and sharing meetings and other activities, help them rediscover the joy of teaching, understand the important value of their work, thereby reducing burnout and paying more attention to students' learning feedback. Mental health training can also be carried out.

(7) To cultivate students' critical thinking, teachers need to constantly explore and innovate teaching methods. For example, adopt case teaching, project-based learning and other methods to guide students to think and explore actively. Teaching innovation can not only improve teaching quality but also make teachers experience freshness and challenge in their work, stimulate teachers' work enthusiasm and creativity, and improve their work attitude.

(8) Encourage teachers to participate in the construction project of enterprise financial sharing service centers, learn advanced financial management models, and provide new ideas for teaching.

(9) Set up rewards for guiding skills competitions. Teachers who guide students to win awards in accounting skills competitions will be given material and spiritual rewards according to the competition level.

(10) Strengthen campus network construction, improve network speed and stability, and meet the information needs of teachers' teaching, scientific research and office work.

(11) Establish a teacher appeal handling mechanism. When teachers encounter unfair treatment or problems at work, they can appeal through formal

channels, and the school will conduct investigations and handle them in a timely manner.

(12) Establish teacher mutual aid groups. Organize accounting teachers to form mutual aid groups, carry out regular activities, and share teaching experience and professional challenges. Through group discussions and experience exchanges, teachers can learn from each other how to better manage emotions, deal with conflicts, and maintain patience and enthusiasm in work.

4.How to improve the professional ethics level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Accounting teachers adhering to the principle of honesty and trustworthiness will ensure the accuracy of teaching content. For example, when explaining accounting regulations and standards, they should truthfully convey their contents and not mislead students. In terms of grade evaluation, scores are strictly given based on students' actual performance to ensure fairness and impartiality, setting an example of integrity for students and allowing students to be influenced imperceptibly.

(2) To ensure students' fairness, teachers will strive to improve their professional quality, ensure the accuracy of teaching content and the effectiveness of teaching methods, so that every student can receive high-quality education. For example, actively learning new accounting teaching concepts and methods, participating in training and academic exchanges to improve teaching level, which reflects teachers' respect for their profession and the professional ethics of pursuing excellence.

(3) Organize professional voluntary services. Organize students to participate in voluntary service activities related to accounting, such as providing free financial consulting for small community enterprises and assisting non-profit organizations in financial auditing. Through these practices, students can apply their professional knowledge to serve the society, personally experience the impact of accounting work

on different organizations and groups, and thus cultivate their sense of social responsibility and dedication.

(4) Teachers who develop rigorous and careful habits will carefully sort out knowledge points during lesson preparation to ensure the accuracy of teaching content and provide high-quality teaching for students. For example, when explaining accounting entries and financial statement preparation, they should treat every data and step rigorously to avoid students' misunderstanding due to negligence. This serious attitude towards teaching is a manifestation of professionalism and conforms to the norms of teachers' professional ethics.

(5) To guide students to serve the community, teachers need to continuously improve their professional competency and comprehensive quality. For example, learn how to deal with common financial problems in the community and improve communication and coordination skills. Teachers' continuous learning and progress show a positive attitude towards career development, which is consistent with the concept of pursuing excellence and continuously improving professional quality in professional ethics.

(6) Standardizing the use of educational technology requires teachers to keep up with the development trend of educational technology and constantly learn and master new tools and methods, such as online teaching platforms and intelligent financial teaching software. This process urges teachers to invest more time and energy in improving their professional competency, reflecting their serious responsibility for teaching work, strengthening professionalism, which is an important foundation of teachers' professional ethics.

(7) Respect intellectual property rights. Accounting teachers should respect the intellectual property rights of others, encourage students to create original works, and avoid plagiarism. In the teaching process, strengthen the guidance of students' intellectual property education and improve their legal awareness.

Interview 9

1. How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Pursue a higher degree. Further studies for a doctoral degree is an effective way to in-depth and systematically learn accounting theoretical knowledge. At the doctoral stage, teachers can conduct in-depth research on a specific accounting field under the guidance of professional tutors. For example, choosing to study financial statement analysis, they can dig deep into the theoretical basis of various financial analysis models, such as DuPont analysis and Economic Value Added (EVA) models. Postgraduate course learning also helps teachers improve their knowledge structure.

(2) Read professional academic journals. "Accounting Research" is an authoritative academic journal sponsored by the Chinese Accounting Society, which publishes a large number of high-level research papers on accounting theory, accounting standards, accounting history, etc. By reading these papers, teachers can keep abreast of the latest research trends and hot issues in the domestic accounting theoretical circle. Internationally renowned journals such as "The Accounting Review" provide global perspectives on accounting theoretical research results.

(3) Carry out industry-university-research cooperation projects to solve practical problems together with enterprise financial departments. In the process of cooperation, teachers can apply the learned accounting theoretical knowledge to practice and obtain new theoretical inspiration from enterprise practice. For example, in helping enterprises with financial system upgrading projects, teachers can learn the theoretical framework behind the latest enterprise financial management software and how to combine accounting information system theory with enterprise actual needs.

(4) Guide teachers to carry out special research on newly introduced policies and regulations in the accounting industry, analyze their impact on

accounting practices and theories, and provide the latest theoretical basis for teaching.

(5) Support teachers to participate in training to learn frontier courses on the combination of big data, artificial intelligence and finance, as well as knowledge about carbon accounting and ESG.

(6) Join organizations such as Accounting Academic Alliance and Shaanxi Accounting Society to strengthen communication with the outside world and update theoretical knowledge in a timely manner.

(7) Continuously reflect. The results of teaching reflection and summary can provide rich materials and ideas for teachers' scientific research work. The problems found and experience accumulated by teachers in the teaching process may form new theoretical viewpoints or research results after in-depth research and summary.

(8) Join study groups. Accounting teachers in the group need to cooperate closely with other members to complete learning tasks and research projects. Through team cooperation, teachers can learn how to give full play to their respective advantages, cooperate with each other, and improve the efficiency of learning and research.

(9) Different schools often have different academic resources, such as library collections and database subscriptions. Through inter-school exchange and cooperation, teachers can access the academic resources of other schools, obtain more professional books, journals, research reports and other materials, get access to a wider range of accounting theoretical knowledge, and broaden their academic horizons.

2.How to improve the work skills of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Support teachers to apply for visiting programs for professional courses, visit well-known domestic and foreign universities to learn advanced curriculum teaching models and methods, draw lessons from experience, and improve their own teaching.

(2) Accounting teachers should participate in the compilation of industry research reports, conduct in-depth enterprise research, understand the actual needs and development status of the industry, and provide practical basis for teaching and scientific research.

(3) Encourage teachers to carry out financial exchanges with enterprise upstream and downstream partners during their secondment, understand the financial operation mode in the industry supply chain, such as supplier financing and customer credit management, and enrich the industry application scenarios of accounting theory.

(4) Guide teachers to participate in accounting skills competition training projects, select and guide students to participate in various accounting skills competitions, such as the accounting competition of the National Vocational College Skills Competition, and improve teachers' professional skills and competition guidance level through preparing for competitions.

(5) Participate in interdisciplinary scientific research projects. Accounting teachers can carry out research together with experts from other disciplines, learn their scientific research methods and technologies, and improve their own scientific research ability. At the same time, interdisciplinary research results often have wider application value, which helps to enhance the influence of accounting teachers in the academic community and industry.

(6) Carry out teaching training. For example, colleges and universities can set up special document writing courses or workshops, conduct regular training to improve teachers' writing ability and format standard awareness. At the same time, teachers should review and update their teaching materials regularly to ensure that they keep pace with the times and meet teaching needs.

(7) Carry out teaching discussions based on courses. For courses such as financial statement analysis and auditing, organize teachers to discuss teaching methods and case selection to improve the teaching quality of the courses.

(8) Pay attention to personalized teaching. Teachers should pay attention to the individual differences of students and formulate personalized teaching plans according to students' different needs and characteristics. By understanding students' learning styles, hobbies and career plans, teachers can carry out teaching activities more targeted, improve teaching effects and meet students' personalized needs.

(9) Learn to use intelligent teaching auxiliary tools, such as intelligent question-answering systems and intelligent homework correction tools, to reduce teachers' workload and improve the quality of teaching services.

(10) Cultivate the spirit of scientific research communication. Accounting teachers in colleges and universities should have a strong scientific research spirit and maintain scientific research communication with colleagues and the academic community. Through participating in academic conferences, publishing papers and cooperating in scientific research projects, teachers can continuously improve their scientific research ability and academic influence. Schools should encourage teachers to actively participate in scientific research work and provide them with necessary resources and support, such as research funds and laboratory equipment.

(11) Guide teachers to participate in industry research, provide enterprise financial data and analysis reports for industry associations, and offer decision-making basis for industrial development.

3.How to improve the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province?

I believe that:

(1) Introduce policies requiring higher vocational colleges to provide regular professional training opportunities for accounting teachers, incorporate training status into the school's assessment indicators, and safeguard teachers' right to professional development.

(2) Organize teachers to participate in compiling industry cases, transform actual enterprise cases into teaching resources, enrich teaching content, and enhance

the practicality of teaching.

(3) Carry out accounting education volunteer activities, organize social volunteers to participate in auxiliary work of accounting teaching in higher vocational colleges, such as assisting in guiding students' practice and participating in the construction of teaching resources, to promote interaction between society and schools.

(4) Commend teachers who have long been engaged in the education field and made outstanding contributions to enhance their sense of professional honor. Cooperate with enterprises to provide teachers with practical opportunities such as temporary postings and project cooperation, helping them accumulate practical experience and improve professional capabilities.

(5) After mastering new technologies and cutting-edge knowledge, teachers can demonstrate stronger professionalism in teaching, help students better adapt to industry development, and gain more professional sense of achievement when students achieve success, thereby enhancing their recognition of their own profession.

(6) Carry out themed activities of "Grateful for Work" to guide teachers to focus on gains and growth in work, cultivate a grateful attitude, and improve job satisfaction. Hold teachers' health knowledge competitions and health-themed activities to popularize health knowledge, improve teachers' health literacy and self-care ability. Carry out mental health education and pay attention to teachers' mental health. Teachers' mental health status has an important impact on their work attitude.

(7) Encourage teachers to participate in hobby activities with their families, such as parent-child painting and family concerts, to enhance family relationships and improve life happiness.

(8) Organize teachers to participate in the school's democratic management activities, such as faculty congresses, to enhance communication and understanding

between teachers and management through joint participation in school affairs.

(9) In the process of cultivating students' critical thinking, interaction and communication between teachers and students become more frequent and in-depth. Students actively participate in classroom discussions, dare to express their views, and have ideological collisions with teachers. This good interactive atmosphere helps establish a harmonious and democratic teacher-student relationship, enabling teachers to gain more emotional satisfaction in the teaching process, thereby improving job satisfaction and work attitude.

(10) Organize teachers to participate in enterprise financial strategic planning projects, understand the formulation and implementation process of enterprise financial strategies, and improve strategic thinking ability.

(11) Implement social service rewards, commend and reward teachers who actively provide financial consulting, training and other social services for enterprises and have a good reputation.

(12) Create an atmosphere of respecting knowledge and talents, encourage teachers to innovate and explore, and fully affirm and respect teachers' work achievements.

(13) Strengthen team cooperation and resource sharing. Encourage teachers to establish positive cooperative relationships and share teaching resources and experience. Through team cooperation, teachers can learn from each other, make progress together, and improve the overall teaching quality. At the same time, resource sharing can reduce teachers' work pressure, allowing them to invest more time and energy in teaching innovation and student counseling.

4.How to improve the professional ethics level of accounting teachers in higher vocational colleges in Shaanxi Province?

I believe that:

(1) Honesty and trustworthiness urge teachers to abide by academic norms. From data collection to the release of research results, they should be true and reliable. For example, when studying the development trend of the accounting industry, they should not tamper with data, plagiarize others' achievements, but carry out independent research, maintain the seriousness and purity of academics, and practice the concept of rigorous scholarship in teachers' professional ethics.

(2) Practice the principle of fair protection to form a positive, fair and harmonious teaching atmosphere on campus. This atmosphere urges teachers to learn from each other, supervise each other, jointly abide by professional ethics norms, and improve the professional ethics level of the entire teaching team.

(3) Carry out internship guidance and reflection. During students' internships, guide them to pay attention to enterprises' fulfillment of social responsibilities. Encourage students to observe the accounting treatment methods of intern enterprises in tax declaration, employee welfare protection, environmental protection, etc., think about how accounting work can help enterprises fulfill social responsibilities, and organize exchanges and sharing after the internship to promote students' in-depth reflection on social responsibilities.

(4) Being rigorous and careful enables teachers to strictly follow the norms and processes of academic research. Every link from data collection and analysis to paper writing is taken seriously to ensure that research data is true and reliable and research conclusions are scrutiny. For example, when studying the impact of accounting policies on enterprise finance, carefully check data sources, standardize the citation of references, eliminate academic misconduct, and adhere to academic integrity, which is an important requirement of teachers' professional ethics.

(5) Guide students to serve the community, and teachers' participation can make them truly feel the value of accounting knowledge in serving society. For example, organizing students to provide financial consulting for small community enterprises, helping enterprises standardize financial processes and pay taxes reasonably, teachers will enhance their sense of social responsibility by contributing

professional strength, which is an important part of professional ethics. This experience makes teachers realize that their work is not limited to the campus, but can have a positive impact on society, thereby enhancing their sense of identity and mission for their profession, and actively abiding by professional ethics norms to treat teaching and students more responsibly.

(6) Reasonable and standardized application of educational technology can ensure that every student has equal access to knowledge. For example, using educational technology to digitize high-quality teaching resources, facilitating students with different learning progress and foundations to learn at any time. Teachers avoid unequal learning opportunities for students due to improper use of technology through standardized operations, follow the principle of educational fairness, and practice the professional ethics requirements of caring for students and educational justice.

(7) Carry out intellectual property education. Organize teachers to learn laws and regulations related to intellectual property, and emphasize the importance of respecting others' intellectual property. Through training and lectures, help teachers master skills such as correctly citing documents and guiding students to avoid plagiarism. At the same time, encourage students to create original works in teaching and cultivate awareness of academic integrity.

Interview 10

How to improve the theoretical knowledge level of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Learning through online courses. Many well-known universities and online education platforms offer a wealth of online courses on accounting theory. For example, the China University MOOC platform has many professional courses covering basic theoretical knowledge such as basic accounting principles and financial statement preparation, and these courses are regularly updated to reflect changes in the latest accounting standards. Teachers can also take accounting

courses from top domestic universities through platforms like China University MOOC. These courses not only include explanations of basic theories but also case analyses and after-class assignments, making it convenient for teachers to consolidate what they have learned.

(2) Joining accounting academic groups. Becoming a member of professional academic groups such as the Chinese Accounting Society enables teachers to enjoy exclusive academic resources. These academic groups often organize exchange activities among members and provide services such as guidance on academic paper publication. Participating in activities of professional committees organized by accounting academic groups.

(3) Teachers should continuously improve their professional quality, pay attention to industry dynamics, and update teaching content and methods. Schools should encourage teachers to participate in professional training and learning exchanges to improve the overall teaching quality.

(4) Communicating and cooperating with enterprise financial personnel. Establishing connections with enterprise financial personnel and understanding the application of theories in actual accounting work of enterprises through on-site investigations or interviews. For example, when investigating the cost accounting methods of manufacturing enterprises, teachers can gain an in-depth understanding of how enterprises use activity-based costing for cost allocation and how this method expands and revises traditional cost accounting theories in practical application.

(5) Holding inter-school accounting teaching achievement exhibitions, where various colleges and universities display their achievements in accounting theory teaching reform and curriculum construction, learn from each other, and make progress together.

(6) Study groups jointly undertake accounting teaching reform projects, and through project practice, apply theoretical knowledge to teaching practice, thereby

improving teachers' ability to combine theory with practice.

(7) Organizing teachers to participate in career planning sharing sessions, displaying personal career plans and development achievements, and inspiring each other to make common progress.

(8) Organizing teachers to combine teaching reflection with theoretical research to explore more effective accounting theory teaching models.

2.How to improve the work skills of accounting teachers in higher vocational colleges in Shaanxi Province?

(1) Advocating the concept of lifelong learning. Teachers should be able to continuously learn new accounting knowledge and technologies to maintain their professional competitiveness. Colleges and universities can establish online learning platforms or provide learning resources to offer convenient learning channels for teachers. At the same time, teachers should establish the concept of lifelong learning and constantly pursue personal growth and progress to better serve teaching and scientific research work.

(2) Expanding industry practical experience. Teachers should have rich enterprise work experience and industry practical experience to better guide students in career planning and employment preparation.

(3) Colleges and universities can establish cooperative relationships with enterprises to provide teachers with practical training opportunities. By participating in enterprise internships, project consulting and other activities, teachers can gain an in-depth understanding of industry dynamics and market demands, and improve their practical ability and teaching level.

(4) Supporting teachers to participate in online accounting training projects, using virtual simulation experimental teaching platforms to expand the time and space of training teaching, and improving teachers' ability to integrate and use online teaching resources.

(5) Promoting interdisciplinary cooperation. Accounting teachers in colleges and universities should actively cooperate with teachers of other disciplines to expand their teaching and research horizons. Through interdisciplinary cooperation projects, academic seminars and other ways, teachers can understand the cutting-edge dynamics and research results of other disciplines, and inject new inspiration and ideas into accounting teaching and research. Schools should encourage interdisciplinary cooperation and provide cooperation opportunities and resource support for teachers.

(6) Promoting teachers to participate in international teaching training and exchange projects, learning advanced foreign accounting teaching experience and methods, and promoting the internationalization of teaching.

(7) Participating in industry teaching seminars to understand changes in enterprises' demand for accounting talents, and adjusting teaching content and direction based on this.

(8) Stimulating innovation ability. Teachers should have strong innovation ability and constantly explore new teaching methods and means to improve teaching effects and cultivate students' innovation ability. Schools can set up innovation funds to encourage teachers to carry out teaching reform and innovation practices. At the same time, teachers should maintain sensitivity to new technologies and concepts and courageously try to apply them to actual teaching.

(9) Participating in information-based teaching competitions, promoting learning through competitions, improving their skills and level in information-based teaching, and displaying teaching achievements.

(10) Supporting teachers to participate in school-enterprise cooperation scientific research projects, conducting research on enterprises' actual financial difficulties such as cost control problems and tax planning optimization by using professional knowledge, helping enterprises solve problems, and improving the ability to combine theory with practice.

(11) Promoting teachers to participate in enterprise financial strategic planning projects, formulating long-term financial development strategies for enterprises, and improving strategic thinking and comprehensive business capabilities.

3.How to improve the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province?

I believe that:

(1) Industry associations should build communication platforms between teachers and enterprises, facilitating teachers to understand enterprises' demand for accounting talents and adjust teaching content and methods in a timely manner.

(2) Establish a social supervision mechanism for accounting education, inviting social supervisors to supervise and evaluate the quality of accounting education and teachers' teaching level in higher vocational colleges, so as to promote teachers to continuously improve teaching quality.

(3) Organize teachers to serve as judges in accounting vocational skills competitions. In the process of evaluating students' skills, they can feel their key role in talent cultivation.

(4) New technologies and cutting-edge knowledge bring brand-new content and methods to teaching. For example, using intelligent financial software for simulation teaching can make classes more vivid and interesting, stimulate teachers' enthusiasm to explore new teaching modes, and make them more actively engaged in teaching work.

(5) Improve emotional management ability. Faced with conflicts and pressures at work, teachers should have good emotional management ability. By offering emotional management courses or workshops, help teachers master effective emotional regulation skills, enabling them to remain calm and rational when facing conflicts and handle problems in a more mature and constructive way.

(6) Organize teachers to participate in public welfare interest activities, such as holding calligraphy lectures for the community and organizing cultural performances for orphanages, so as to realize social value through hobbies.

(7) Encourage teachers to participate in community activities, establish good relationships with community residents, and enhance teachers' social image and influence.

(8) Cultivate students' critical thinking. When students show strong ability in analyzing and solving accounting problems, being able to think independently and put forward innovative insights, teachers will gain a strong sense of professional achievement from seeing their educational outcomes. This sense of achievement will enhance teachers' recognition of the value of their work, thereby improving work enthusiasm and passion.

(9) Promote teachers to participate in enterprises' financial talent training projects, cooperate with enterprises to formulate talent training programs, and improve the pertinence and practicality of teaching.

(10) Closely link assessment results with teachers' career development. Teachers with excellent assessment results will be given priority in professional title promotion and post appointment, while those with substandard assessment results will receive targeted training or be transferred to other posts.

(11) Optimize the working environment and reduce work pressure. Schools should strive to create a comfortable and harmonious working environment for teachers. By improving office conditions and optimizing teaching facilities, reduce teachers' work pressure, enabling them to focus more on teaching work and students' growth.

(12) Regularly evaluate and improve the operation effect of the communication and feedback mechanism, and continuously improve the efficiency and quality of communication and feedback. Establish a sound incentive mechanism to stimulate work motivation.

(13) Carry out team cooperation case analysis activities, select successful team cooperation cases, organize teachers to analyze and discuss them, learn experiences and lessons from them, and improve teachers' team cooperation ability.

3.How to improve the professional ethics level of accounting teachers in higher vocational colleges in Shaanxi Province?

I believe that:

(1) Teachers' honesty and trustworthiness can win students' trust. Whether it is the promised learning guidance or responses to students' questions, they can keep their words. This kind of trust relationship helps to create a good teaching atmosphere and promote positive interaction between teachers and students, which conforms to the teacher's professional ethics of caring for students.

(2) The principle of fairness requires teachers to provide high-quality services and support for students to meet their learning needs. This sense of service can urge teachers to pay more attention to students' needs and feedback, actively improve teaching methods and means, and improve teaching effects. At the same time, it also helps teachers establish a good professional image and improve their professional ethics level.

(3) Hold themed activities. Hold lectures, seminars, essay competitions and other activities with the theme of social responsibility in accounting major. For example, carry out the "Accounting and Social Development" themed lecture, inviting experts to discuss the role of accounting in various fields of social economy; organize essay competitions to encourage students to write articles on accounting social responsibility, and strengthen students' cognition and thinking of social responsibility through participation in activities.

(4) Rigorous and careful teachers can better pay attention to students' learning and living needs. For example, when correcting homework and test papers, carefully check students' answers, accurately point out problems and give targeted suggestions to help students improve their professional competency.

(5) Encourage students to make community contributions. Accounting teachers should encourage students to apply their knowledge to the community and make contributions to society. Through organizing practical activities, voluntary services and other ways, guide students to pay attention to social issues and cultivate their sense of social responsibility and dedication. At the same time, teachers should actively participate in community activities to set a good example for students. Schools should strengthen ties with the community and provide more practical opportunities and resources for students.

(6) Standardized use of educational technology can improve teaching effects, and teachers will realize the importance of standardized use of educational technology for students' learning effects and future development. For example, using virtual reality technology to simulate accounting work scenarios to improve students' practical ability, teachers will pay more attention to the standardized use of educational technology because they see the positive impact of technology on teaching, strengthen the awareness of responsibility for students' growth, and improve professional ethics.

(7) In an atmosphere of respecting knowledge, teachers attach great importance to the originality of knowledge and academic norms, and strictly abide by academic ethics in both teaching and scientific research. Standardize the annotation when citing literature, put an end to plagiarism and other behaviors, set an example of integrity for students, and maintain the dignity of knowledge and the purity of academics, which is an important embodiment of the principle of honesty and trustworthiness in teachers' professional ethics.

Appendix E
Certificate of English

BS BANSOMDEJCHAOPRAYA
RU RAJABHAT UNIVERSITY

This is to certify that

Mrs. Zhang Xiuhua

Achieved BSRU English Proficiency Test (BSRU-TEP) level

C2

Given on 7th February 2025



Assistant Professor Dr Kulsirin Aphiratvoradej,

Director

Appendix F

The Document for Acceptance Research

Document for Accept Research

**The Editorial Board of International Education Studies
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Dear Zhang Xiuhua,Thanks for your submission of paper to *International Education Studies*.

We have the pleasure to inform you that your manuscript has been accepted for publication. It will be published on the Vol. 19, No. 1, in February 2026.

Title: Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province

Authors: Zhang Xiuhua, Sunate thaveethavornsawat, Narongwat Mingmit & Thanida Sujarittham

If you have any questions, please do not hesitate to contact with us.

Sincerely,

Chris Lee

On behalf of,
The Editorial Board of *International Education Studies*
Canadian Center of Science and Education

Development of Strategies for Sustainable Accounting Teachers' Professional Competency in Higher Vocational Colleges in Shaanxi Province

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Abstract

This paper focused on the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province, based on the requirements of "quality education" outlined in the United Nations Sustainable Development Goals and within the context of vocational education reform. The objectives of this research were: (1) to study the current and expected situation of the sustainable development of accounting teachers' professional competency in higher vocational colleges; (2) to formulate strategies for the sustainable development of accounting teachers' professional competency; and (3) to evaluate the adaptability and feasibility of the proposed strategies. The research sample consisted of 186 accounting teachers who participated in a questionnaire survey, 10 experts who were interviewed, and 5 experts who evaluated the strategies. The research tools include: (1) questionnaires, (2) structured interviews, (3) SWOT analysis, and (4) evaluation forms.

The results revealed that: (1) The current situation of accounting teachers' professional competency encompasses four dimensions—theoretical knowledge, work skills, work attitude, and professional ethics, all of which were moderate. There is a gap between the current situation and expected situation. (2) The proposed sustainable development strategy comprises four domains and includes 45 specific measures. (3) Evaluation results indicate that the strategies are highly adaptable and feasible.

Keywords: higher vocational colleges, accounting teachers, professional competency, sustainable development strategies

1. Introduction

The fourth of the 17 Sustainable Development Goals (SDGs) set by the United Nations (UN), Quality Education, states, "By 2030, ensure that all women and men have equal access to affordable and quality technical, vocational and tertiary education, including university education." In 2023, UNESCO released the Strategic Plan for Teacher Development 2022-2025, which states, "Teaching is a rewarding profession and every learner should be educated by qualified, motivated and well-resourced teachers under an effective management system that continuously promotes learning and achieves inclusive and equitable quality education for all. " Teacher quality is a core element of learning outcomes, and high-quality teachers and teaching also contribute to improving learning and achieving quality, equitable and inclusive education. Thus, the realization of quality education in the Sustainable Development Goals (SDGs) is important for the achievement of the global education goals. Higher vocational colleges play an important role in achieving the goal of quality education. Higher vocational education requires teachers not only to have good moral character, systematic theoretical knowledge of the profession, knowledge of education and teaching, and practical skills, but also to have rich practical experience and skillful operational skills in order to achieve the goal of quality education.

Higher education colleges have an important place in the mission of providing diversified skills, and an important factor in determining the extent to which this mission is carried out lies in the strong professional competency of teachers in higher education institutions. Teachers' vocational competency is related to whether or not they can

system is favored for its significant economic benefits (BIBB, 2021). Australia has established a National Skills Framework to clarify vocational education's goals and industry standards. Educational institutions jointly design training programs with enterprises according to the framework's requirements. The industry-led training model improves the market adaptability of vocational education and promotes the continuous updating of educational content (Wheelahan, Buchanan, & Yu, 2015). This model helps promote lifelong learning and workforce adaptability, which is significant for economic sustainable development. Community colleges in the United States provide students with customized vocational education paths through flexible curriculum design and cooperation with local enterprises. This cooperation model utilizes federal funds and tax incentives to promote innovation and ensure talent supply for regional industries (Perkins Act, 2018). Japan's industry-education integration focuses on "collaborative training between schools and enterprises" and "lifelong vocational education," emphasizing the tripartite cooperation between government, enterprises, and schools. Japan's vocational education system has achieved the combination of theory and practice through the work-study system (similar to the German dual system) and industry-university-research cooperation (Amano, 2018).

China's industry-education integration model has developed rapidly in recent years, and policy-driven is its most prominent feature. The Chinese government has issued policies such as the National Vocational Education Reform Implementation Plan and the Pilot Implementation Plan for Industry-Education Integration, emphasizing the integrated coordination of "government, industry, academia, research and application" to promote the reform of the vocational education system. China's industry-education integration is mainly achieved through the industrial college model, modern apprenticeship system, and regional pilot projects. Huawei and Guangdong Vocational College jointly built the ICT College. CRRC Group and Changsha Vocational and Technical College cooperated in the modern apprenticeship project, which has become a national example of industry-education integration (Ministry of Education, 2020). However, China also faces challenges such as insufficient corporate participation, insufficient depth of cooperation, and unbalanced regional development. By introducing incentive policies and optimizing resource allocation, China has continued to work hard on the depth and sustainable development of industry-education integration (Busemeyer & Trampusch, 2012).

In conclusion, promoting higher vocational education requires the full implementation of industry-education integration to enhance students' employment competitiveness and adaptability and promote industrial development and social progress. By establishing a close school-enterprise cooperation relationship and forming a deep integration of industry and education, higher vocational colleges can better meet the industry's talent needs and provide education and training programs closely connected with market demand. The implementation of industry-education integration can closely integrate teaching content with actual work and enhance students' practical and innovative abilities. In addition, the government, higher vocational colleges, and enterprises must work together to establish a long-term and stable cooperation mechanism to promote the in-depth development of industry-education integration.

2. Method

2.1 Definition

Industry-education integration mainly refers to the cooperation between industry (industry, enterprise) and education (mainly higher vocational schools) in jointly building majors, building teaching staff, building productive internship training bases, and cultivating talents.

SWOT-PEST analysis is a comprehensive research tool, and this study adopts it as a strategic tool. SWOT analysis identifies internal strengths and weaknesses, while PEST analysis examines external political, economic, social, and technological factors. Integrating these frameworks enables a systematic assessment of opportunities and threats that affect the sustainable development of industry-education integration.

As part of China's higher education system, higher vocational colleges are designed to cultivate technical and skilled personnel and students with good professional qualities. The higher vocational college students referred to in this article are full-time students studying in higher vocational colleges.

2.2 Theoretical Framework

Based on the research on theoretical models of industry-education integration, the main popular theoretical models in various countries worldwide are the tripartite collaborative governance, dual-subject, and regional ecological models. The primary theoretical basis of this study is the use of the tripartite collaborative governance model. This comprehensive framework aims to achieve efficient and sustainable development of industry-education integration through the collaborative cooperation of the government, schools, and enterprises. This model establishes a stable cooperation mechanism by clarifying the roles and responsibilities of the three

higher requirements and hopes, and a person to be competent in the teaching profession also needs three new aspects of competence: first, the ability to understand others and others' interactions. Second, the ability to manage. Third, the ability to conduct educational research.

According to Feng (2018), there are three characteristics of professional competency, which are comprehensive, is growth and relevance. The improvement of teachers' competence interacts with a variety of factors such as the improvement of the teaching environment, the improvement of teaching methods, the evaluation feedback and cooperation of students, and so on.

Yang (2020) believes that higher vocational teachers have certain information acquisition ability, but lack of effective conversion; higher vocational teachers have the ability to utilize information technology teaching facilities, but lack of effective processing; higher vocational teachers are overly reliant on information technology, ignoring the development of teacher-student communication in teaching.

Sun (2020) dual-teacher quality teacher group needs to be strengthened, teachers' professional competency is somewhat disconnected from practice, teachers' innovation ability is insufficient, and the overall level of teachers' professional competency needs to be improved.

Shi (2020) pointed out that there are problems in the improvement of teachers' vocational ability in higher vocational colleges, such as the training system is not sound, the collaborative platform for the improvement of vocational ability is missing, the integration of industry and education is not deep enough, the evaluation mechanism of teachers' vocational ability is not in place, and the incentive mechanism is not perfect.

Yin (2021) believes that some of the teachers in higher vocational colleges teachers' educational concepts are relatively outdated, lack of professional knowledge, lack of operational capacity, education and teaching experience is insufficient den problems.

Wang (2023) policy system is not perfect, teaching reform needs to be strengthened, the lack of systematic teacher training, teaching team building needs to be strengthened and other issues.

Xiao (2024) believes that in the structure of professional competency, "dual-teacher" teachers are the focus of the development of professional competency of higher vocational teachers, which is the key to cultivate high-quality technical and skilled personnel in higher vocational institutions.

Influencing factors of teachers' professional competency development:

Shao (2018) pointed out the importance of teachers' instructional design ability, professional moral literacy ability, scientific research ability, and informationized teaching ability in higher vocational colleges.

Lin and Ma (2018) Teachers' professional growth influencing factors are mainly reflected in the following four aspects: Teachers' vocational skills and knowledge structure foundation, teachers' career awareness cultivation and improvement, teachers' professional growth concept cultivation and formation, teachers' professional attitude and model innovation.

Feng (2023) believes that in terms of professional competency, firstly, they should have solid professional knowledge of the subject matter, secondly, they should have excellent teaching and learning ability, including teaching design and organization, teaching methods and strategies, classroom management and evaluation, and finally, they should have the ability to innovate educational practices.

According to Li (2024), the so-called professional competency of teachers is all the abilities needed to engage in educational and teaching activities that are formed and developed by teachers in the process of education and teaching practice. It involves professional ethics, educational skills, work skills and so on.

Sustainable development of higher vocational teachers:

Chen and Ling (2021) argued that the maturity and application of artificial intelligence technology is gradually changing the workflow, content and mode of accountants, and at the same time providing more opportunities for the improvement of the operational efficiency and value creation of enterprises. They analyze the professional competency of accountants from three dimensions: professional ethics, general competence and professional competency, so as to put forward coping strategies.

Dong and Jin (2023) take the cultivation of vocational education teachers as the goal, start from the connotation, purpose and meaning of the sustainable development of vocational education teachers, follow the growth law of excellent vocational education teachers, put forward the theory of "three-stage" pre-vocational training, post-vocational training and sustainable development of vocational education teachers, and discuss the issue of cultivation and management guarantee for the sustainable development of vocational education teachers. It also

discusses the issue of guaranteeing the cultivation and management of sustainable development of vocational education teachers.

Shao and Xu (2024) discussed the transformation and enhancement of teachers' professional competency in the digital era, analyzed the problems of insufficient integration of digital technology, challenges of professional skills and vocational adaptability, and insufficient capacity for independent learning and sustainable development of professionalism, and discussed the developmental needs of teachers in terms of updating their teaching awareness, deepening their digital literacy, improving their teaching ability, and expanding their teaching research. The development needs of teachers in terms of updating teaching awareness, deepening digital literacy, improving teaching ability and expanding teaching research are discussed.

Professional competency of accounting teachers in higher vocational colleges:

Mu (2020) constructed a "dual-teacher" teacher competency model that meets the current needs of talent cultivation, identified a total of 40 competency index elements for "dual-teacher" teachers, and assessed teachers' professional competency in terms of personal attributes, teaching attitudes, teaching skills, and comprehensive practice. Teachers' professional competency. The standards of the teacher competency model are referred to in the recruitment, training and assessment of teachers to comprehensively consider the match between teachers' professional competency and their positions.

Jing (2020) believes that young teachers of accounting majors in higher vocational colleges in the new era should have six qualities and abilities, which are good moral and political level, solid professional foundation of accounting, skillful practical application ability, diversified teaching ability, and strong information technology application ability.

Li and Zhang (2021) take the accounting profession as an example, analyze the impact of "big intelligence, mobile cloud" on the professional competency of college teachers and the reasons for it, and reconstruct the core professional competency of college teachers in four aspects, which are adaptability, learning ability, innovation ability and communication ability.

Ge (2022) believes that under the "1+X" certificate system, accounting teachers should have accounting professional competency, teaching ability, research ability, innovation ability, social service ability and practical ability.

In conclusion, existing research on the professional competency of vocational college teachers has focused on analyzing specific competency of vocational teachers or examining particular competency within specific disciplines. While such research is highly targeted, the professional competency structure of vocational college teachers should be a systematic, multi-layered, and multi-dimensional system. Additionally, current research lacks studies on sustainable development strategies for the professional competency of accounting teachers in vocational colleges in Shaanxi Province. Therefore, this paper conducts a systematic, multi-dimensional study of the competency structure that vocational college teachers should possess. Using the SWOT analysis method, it analyzes the current status of the sustainable development of accounting teachers' professional competency in Shaanxi Province from four aspects: theoretical knowledge, work skills, work attitude, and professional ethics, and formulates corresponding sustainable development strategies.

2. Methods

Phase 1: In order to study the current and expected situation of sustainable development of professional competency of accounting teachers in higher vocational colleges in Shaanxi Province.

Population:

356 accounting teachers from 10 higher vocational colleges in Shaanxi Province.

The Sample Group:

According to Krejcie and Morgans' (1970) table to determine the sample size, the sample of this stage of the study is 10 higher vocational colleges of different places and types in Shaanxi Province, 186 accounting teachers, using proportional random sampling method to select the sample.

Research Instrument:

Questionnaires.

Data Collection:

Step 1: The researcher asked to collect data from 186 teachers in 10 higher vocational colleges in Shaanxi Province.

Step 2: The researcher distributed questionnaires to 186 teachers. A total of 186 questionnaires were returned, accounting for 100%.

Data Analysis:

Respondents' personal information was analyzed by frequency and percentage, categorized by gender, age, title, teaching experience and education, and the mean and standard deviation of the four dimensions of theoretical knowledge, work skills, work attitudes, and professional ethics, including the current situation and expected values.

Phase 2: In order to develop strategies for the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Ten administrators from 10 higher vocational colleges in Shaanxi Province were interviewed about the strategy of sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Research Instrument:

Structured interviews and SWOT analysis.

Data Collection:

Step 1: The researcher asked to collect interview data from 10 administrators of higher vocational colleges in Shaanxi Province.

Step 2: The researcher conducted in-depth interviews with 10 managers of higher vocational institutions in Shaanxi Province. The administrators responded to the questions posed by the researcher and discussed their perceptions of professional competency enhancement for accounting teachers.

Data Analysis:

Through PEST and SWOT analysis, the strengths, weaknesses, opportunities, and threats existed in the sustainable development of accounting teachers' professional competency in Shaanxi Province, and strategies were proposed.

Phase 3: In order to evaluate the adaptability and feasibility of the strategies for the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Five experts were invited to evaluate the adaptability and feasibility of the strategies for sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

Research Instrument:

Evaluation forms.

Data collection:

Step 1: The researcher asked to collect the adaptability and feasibility evaluation forms from 5 accounting experts.

Step 2: The researcher distributed the evaluation forms to the 5 accounting experts. A total of 5 evaluation forms were returned, representing 100%.

Data Analysis:

The adaptability and feasibility assessment of the strategy of sustainable development of professional competency of accounting teachers in higher vocational colleges in Shaanxi Province was analyzed by mean and standard deviation.

3. Results

Regarding the development of strategies for the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, the research in this paper is carried out in the following aspects:

3.1 Data Analysis

The personal information of accounting teachers in higher vocational colleges in Shaanxi Province is analyzed as follows:

Among the 186 accounting teachers who participated in the survey, there are more females than males, accounting for 72.6% and 27.4% respectively. In terms of age, accounting teachers aged 30-39 years old accounted for the highest proportion of 36.6%, followed by those aged 40-49 years old at 29.6%, those aged 50 years old and above at 24.7%, and those aged under 30 years old accounted for the least proportion of 9.1%. In terms of titles, associate

professors were the most numerous at 38.7%, followed by lecturers at 34.4%, professors at 14%, assistant professors at 12.4%, and one person with no title at 0.5%. In terms of years of working experience, accounting teachers with more than 20 years of working experience accounted for the largest share of 23.7%, followed by those with 6-10 years of working experience at 22.6%, those with less than 5 years of working experience at 19.9%, those with 11-15 years of working experience at 18.8%, and those with 16-20 years of working experience at 15.1%. In terms of educational background, master's degree accounted for 71.5%, bachelor's degree accounted for 16.1%, and doctoral degree accounted for 12.4%.

Mean data interpretation based on Rensis Likert (1932). The data interpretation is as follows:

4.50-5.00 expresses the highest level, 3.50-4.49 expresses high level, 2.50-3.49 express moderate level, 1.50-2.49 expresses low level, 1.00-1.49 Lowest level of expression.

The current situation of sustainable development of professional competency of accounting teachers in higher vocational colleges in Shaanxi Province is all at moderate level ($\bar{X}=3.44$, S.D.=0.77). The mean values of the current situation of the four aspects of competency, in descending order, are: work skills ($\bar{X}=3.49$, S.D.=0.75), work attitude ($\bar{X}=3.43$, S.D.=0.78), professional ethics ($\bar{X}=3.42$, S.D.=0.69), and theoretical knowledge ($\bar{X}=3.40$, S.D.=0.85). While the sustainable development of the professional competency of the accounting teachers of the higher vocational colleges of Shaanxi province of the expected status is all at a high level ($\bar{X}=4.34$, S.D.=0.58). There is a gap between the current situation and the expected situation of sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province. This indicates that accounting teachers' professional competency still needs to be developed. This can be seen from the total value of PNI (PNI=0.265), which is professional ethics (PNI=0.275), theoretical knowledge (PNI=0.266), work skills (PNI=0.259), and work attitudes (PNI=0.258) in descending order. It can be seen that the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province needs to be improved in these four aspects. The details are as follows:

Analysis of the current and expected situation of theoretical knowledge:

The current situation of sustainable development of theoretical knowledge in the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province is at a moderate level ($\bar{X}=3.40$, S.D.=0.85). Considering the results of this study, the levels from high to low are as follows: "You are able to master the core theoretical knowledge of the accounting profession, such as basic accounting, financial accounting, financial management, management accounting, financial analysis, corporate governance, tax law, auditing, and so on" ($\bar{X}=3.67$, S.D.=0.78). "You are proficient in the latest accounting standards" ($\bar{X}=3.51$, S.D.=0.83), "You are proficient in basic knowledge of statistical methods used in accounting" ($\bar{X}=3.43$, S.D.=0.94), and "You are proficient in the operation of relevant accounting software" ($\bar{X}=3.42$, S.D.=0.81), "You are proficient in models used for decision-making and financial analysis" ($\bar{X}=3.35$, S.D.=0.85), and "You are proficient in the application of new technologies such as big data and artificial intelligence in finance" ($\bar{X}=3.04$, S.D.=0.90).

Analysis of the current and expected situation of work skills:

The current situation of sustainable development of work skills in the professional competencies of accounting teachers in higher education institutions in Shaanxi Province is at a moderate level ($\bar{X}=3.49$, S.D.=0.75). Considering the results of this study, the levels from high to low are as follows, "You are able to listen attentively to students' questions and concerns and provide clear and useful responses" ($\bar{X}=3.89$, S.D.=0.70), "You are able to write instructional materials and other working documents clearly" ($\bar{X}=3.82$, S.D.=0.69), "You are able to manage the classroom efficiently and deal sensibly with problems encountered in order to keep the classroom in good order" ($\bar{X}=3.79$, S.D.=0.65), and "You are able to adjust teaching methods to the needs of students, classroom dynamics, and technological advances, and are willing to adapt and improve teaching techniques based on feedback and new educational research" ($\bar{X}=3.66$, S.D.=0.69), "You are able to continue to learn new knowledge and techniques in accounting" ($\bar{X}=3.16$, S.D.=0.77), "You are able to explain complex accounting concepts in a simple, clear, and engaging manner" ($\bar{X}=3.46$, S.D.=0.88), "You have strong hands-on practical skills and are familiar with practical accounting processes" ($\bar{X}=3.57$, S. D. = 0.77), "You have a strong research spirit and have research exchanges with colleagues and academics" ($\bar{X}=3.52$, S. D.= 0.77), and "You are able to teach your students how to deal with and solve complex accounting problems both theoretically and practically" ($\bar{X}=3.35$, S.D.=0.74), "You have the ability to research the industry and understand the dynamics of the accounting profession" ($\bar{X}=3.34$, S.D.=0.78), "You have a strong ability to innovate" ($\bar{X}=3.32$, S.D.=0.75), "You have strong experience in corporate work as well as practical experience in the industry" ($\bar{X}=3.05$, S.D.=0.84).

Analysis of the current and expected situation of work attitude:

The current situation of sustainable development of work attitude in the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province is at a moderate level ($\bar{X}=3.43$, S.D.=0.78). Considering the results of this study, the levels from high to low are as follows: “You are able to work well with your colleagues and share resources” ($\bar{X}=3.97$, S.D.=0.74), “You are approachable and approachable, and you are able to help students outside of the normal class hours” ($\bar{X}=3.85$, S.D.=0.75), “You are patient with students’ questions and are able to explain things clearly” ($\bar{X}=3.79$, S.D.=0.72), and “When faced with conflict, for the most part you can control your emotions and maintain a state of reason to deal with the problem” ($\bar{X}=3.28$, S.D.=0.72), “You are able to teach students to memorize accounting rules and also encourage them to think critically, analyze financial data, and apply accounting principles in real-world situations” ($\bar{X}=2.94$, S.D.=0.70), “You are able to teach students to memorize accounting rules, but also encourage them to think critically, analyze financial data, and apply accounting principles in real-world situations” ($\bar{X}=2.94$, S.D.=0.70), and “You sometimes show burnout and ignore feedback on student learning” ($\bar{X}=2.73$, S.D.=1.06).

Analysis of the current and expected situation of professional ethics:

The current situation of sustainable development of professional ethics in the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province is at a moderate level ($\bar{X}=3.42$, S.D.=0.69). Considering the results of this study, the levels from high to low are as follows: “You are able to respect the intellectual property rights of others, encourage students to create original work and avoid plagiarism, provide guidance on how to cite sources and use references correctly” ($\bar{X}=4.07$, S.D.=0.66), “You can use educational technology in an ethical manner, ensuring that it facilitates learning and does not compromise student privacy or academic integrity” ($\bar{X}=3.93$, S.D.=0.65), “You are honest in your communication and do not misrepresent facts or information in any way, whether you are teaching a class, grading assignments, or providing feedback” ($\bar{X}=3.74$, S.D.=0.72), “You have a rigorous and careful work style and set an example for your students” ($\bar{X}=3.38$, S.D.=0.66), “You are able to treat all students fairly, regardless of their backgrounds, abilities, or personal circumstances” ($\bar{X}=3.31$, S.D.=0.65), and “You are fair and impartial in your interactions with students, colleagues, and the academic community. This includes grading students based on their performance rather than on personal relationships or preferences” ($\bar{X}=3.10$, S.D.=0.70), “You are able to instill a sense of social responsibility in your students by emphasizing the broader impacts of accounting on society, including issues related to corporate governance, sustainability, and social justice” ($\bar{X}=2.97$, S.D.=0.70), and “You are able to encourage students to apply their accounting knowledge in ways that benefit the community” ($\bar{X}=2.86$, S.D.=0.73).

3.2 Deriving Strategies

SWOT analysis was used to identify the strengths and weaknesses that exist in the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province, and the external environment was analyzed in combination with the PEST analysis method to find out the opportunities and threats that exist. The results of the analysis are shown in Table 1.

Table 1. SWOT-PEST analysis results

| S | W |
|---|---|
| 1) Solid core theory 2) Good command of guidelines 3) Strong calculation ability 4) Outstanding ability to answer questions and solve problems 5) Good writing skills for teaching documents 6) Better classroom management skills 7) Strong teaching feedback and adjustment skills 8) Strong sense of teamwork 9) Strong sense of responsibility and affinity for students. 10) Stronger sense of respecting intellectual property rights 11) Better ethical use of educational technology 12) Higher honesty in communication | 1) Lack of theory of emerging technologies 2) Inadequate mastery of financial modeling 3) Weak interdisciplinary knowledge 4) Lack of practical experience 5) Innovation ability to be improved 6) Lack of research ability in accounting industry 7) Existence of burnout phenomenon 8) Insufficient cultivation of students' critical thinking 9) Sometimes emotionally unstable 10) Insufficient cultivation of social responsibility 11) Lack of community application guidance 12) Room for improvement in fairness and equity |
| O | T |
| P: The government supports the continuous promotion of education reform and introduces a series of policies. E: Many colleges and universities carry out school-enterprise cooperation to improve teachers' practical ability. S: The current society attaches great importance to education fairness, which provides a favorable social environment for accounting teachers in higher vocational colleges to strengthen the sense of fairness and justice in professional ethics. T: The development of emerging technologies has brought new changes to the accounting profession and provided strong support for teaching. Online resources enrich learning channels The development of accounting industry brings learning opportunities 3) School-enterprise cooperation expands practice channels 4) Technological progress promotes skill improvement 5) Policy support boosts career development 6) School training and incentive mechanism 7) Industry exchange and learning 8) New technologies help change teaching attitudes 9) Society's concern for education equity increases 10) The industry's demand for professional ethics has increased | P: Frequent changes in accounting regulations and educational reforms continue to update the requirements for teachers. E: Changes in the economic environment may affect the demand for the accounting profession and the job market; economic development poses greater risks to the professional ethics of accountants. S: Students' needs are diversifying, while some utilitarianism and impatience in the society may infiltrate the education field. T: The development of emerging technologies has brought pressure to teachers' teaching, and the rapid development of education informatization has brought a series of moral risks. Increased competition Accelerated updating of knowledge and technology Increasingly diversified student needs Frequent changes in policies and regulations Increased pressure on teaching The influence of bad social customs Challenges brought by education reform Moral risk of education informatization |

Based on the results of the questionnaire, SWOT-PEST was used to analyze the results. It can be found that the sustainable development of professional competency of accounting teachers in higher vocational colleges in Shaanxi Province needs to be further improved in four aspects: theoretical knowledge, work skills, work attitude and professional ethics. Based on the questionnaire survey and expert interviews, this study proposes strategies for the sustainable development of professional competency of accounting teachers in higher vocational colleges in Shaanxi Province, including 45 measures in 4 aspects. The specific strategies are shown in Table 2.

Table 2. List of strategies

| NO. | Aspect of Strategies | Number of Strategies |
|-------|------------------------------------|----------------------|
| 1 | Enhance the theoretical knowledge | 13 |
| 2 | Improve the work skills | 11 |
| 3 | Promote the work attitude | 14 |
| 4 | Strengthen the professional ethics | 7 |
| Total | | 45 |

The detailed strategies are shown in Table 3 to Table 6.

Table 3. Sustainable development strategies for enhancing the theoretical knowledge of accounting teachers in higher vocational colleges in Shaanxi Province

| Strategies | Measures |
|-----------------------------------|---|
| Enhance the theoretical knowledge | 1. Education background promotion and certificate examination. |
| | 2. Participate in training courses, learn emerging technologies, and increase interdisciplinary integration capabilities. |
| | 3. Online learning platform learning. |
| | 4. Carry out academic research. |
| | 5. Join hands in academic conferences. |
| | 6. Join the academic community. |
| | 7. Case study and teaching. |
| | 8. Carry out school-enterprise cooperation. |
| | 9. Inter-school exchanges and cooperation. |
| | 10. Establish study groups and organize regular seminars. |
| | 11. Read the professional literature and keep up to date with the latest academic frontiers. |
| | 12. Teaching reflection and summary. |
| | 13. Career planning and development. |

Table 4. Sustainable development strategies for improving the work skills of accounting teachers in higher vocational colleges in Shaanxi Province

| Strategies | Measures |
|-------------------------|--|
| Improve the work skills | 1. Study professional courses in depth. |
| | 2. Pay attention to industry trends and improve industry research capabilities. |
| | 3. Temporary employment training in enterprises. |
| | 4. Participate in accounting training projects and academic seminars. |
| | 5. Promote interdisciplinary cooperation. |
| | 6. Participate in teaching and training. |
| | 7. Participate in accounting training projects and academic seminars. |
| | 8. Innovate teaching methods and improve innovation capabilities based on student needs and industry trends. |
| | 9. Strengthen the information-based teaching ability. |
| | 10. Actively carry out scientific research projects. |
| | 11. Provide social services. |

Table 5. Sustainable development strategies for promoting the work attitude of accounting teachers in higher vocational colleges in Shaanxi Province

| Strategies | Measures |
|---------------------------|--|
| Promote the work attitude | 1. Strengthen policy support. |
| | 2. Strengthen industry guidance. |
| | 3. Create a social atmosphere and strengthen self-emotional management. |
| | 4. Strengthen guidance on career development and enhance professional identity. |
| | 5. Learn new technologies, understand students' needs in a timely manner, and stabilize emotions. |
| | 6. Set up a correct attitude and pay attention to teachers' physical and mental health. |
| | 7. Cultivate interests and hobbies to relieve job burnout and teaching pressure. |
| | 8. Build good interpersonal relationships. |
| | 9. Cultivate students' critical thinking, strengthen communication between teachers and students, and innovate teaching methods. |
| | 10. Participate in industry practice. |
| | 11. Improve the incentive mechanism and assessment system. |
| | 12. Create a good working environment and reduce work pressure. |
| | 13. Establish a communication and feedback mechanism. |
| | 14. Organize team-building activities. |

Table 6. Sustainable development strategies for strengthening the professional ethics of accounting teachers in higher vocational colleges in Shaanxi Province

| Strategies | Measures |
|------------------------------------|---|
| Strengthen the professional ethics | 1. Strengthen the awareness of integrity and set an example of professional ethics. |
| | 2. Guarantee the principle of fairness. |
| | 3. Cultivate students' sense of social responsibility and carry out relevant training. |
| | 4. Cultivate a rigorous and careful habit. |
| | 5. Guide students to serve the community. |
| | 6. Standardize the use of educational technology and prevent professional ethics risks. |
| | 7. Respect intellectual property rights and do not engage in fraud. |

3.3 Strategy Evaluation

In this part, five experts were invited to evaluate the adaptability and feasibility of the strategy for sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province, and the specific evaluation results are shown in Table 7.

Table 7. Results of strategy evaluation

| Sustainable Development Strategies for the Professional Competency of Accounting Teachers | Adaptability | | | Feasibility | | |
|---|--------------|------|---------|-------------|------|---------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| Enhance the theoretical knowledge | 4.18 | 0.12 | High | 4.73 | 0.07 | Highest |
| Improve the work skills | 4.63 | 0.08 | Highest | 4.75 | 0.07 | Highest |
| Promote the work attitude | 4.51 | 0.10 | Highest | 4.72 | 0.09 | Highest |
| Strengthen the professional ethics | 4.69 | 0.08 | Highest | 4.67 | 0.07 | Highest |
| Total | 4.50 | 0.10 | Highest | 4.72 | 0.08 | Highest |

According to Table 7, it can be seen that the average adaptability of the four strategies to promote the sustainable development of the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province ranges from 4.18 to 4.69, and the feasibility of the four strategies ranges from 4.67 to 4.75, which are at the high to the highest level, which indicates that the research strategy has a high level of adaptability and feasibility. (See Appendices for complete proofs)

4. Conclusions

4.1 Research Recommendations

In applying the strategies proposed in this study, it can be advanced at several levels, including:

1) Government level

The government can improve the policy, increase the financial investment, implement the training system, and set up a special fund to support the training of accounting teachers. Build a platform for school-enterprise cooperation, promote industry participation, and build training bases. Strengthen supervision and assessment to ensure that the strategy is implemented to enhance teachers' professional competency.

2) School level

Improve the development incentive mechanism to encourage the development of accounting teachers' professional competency; use the skills competition and school-enterprise cooperation platform to improve teachers' professional practice ability; use enterprises as the basis to improve teachers' professional practice ability; optimize the evaluation and assessment mechanism; and improve teachers' teaching method ability.

3) Social Level

Jointly with industry experts, senior accounting practitioners and backbone teachers of institutions, we create training courses covering cutting-edge accounting technology, practical operation skills, teaching method innovation, etc., to continuously improve teachers' professional skills and teaching practice ability. In addition, enterprises should take social responsibility to support the development of universities and provide job training opportunities for accounting teachers.

4) Teacher Level

Teachers should take the initiative to learn cutting-edge accounting knowledge and digital skills, and participate in enterprise practice to accumulate experience. Reflect on teaching to improve methods, carry out teaching and research innovation, and combine teaching with industry cases. Formulate career planning, clarify the direction of improvement, and continuously improve the comprehensive ability.

4.2 Future Research

This study focuses on higher vocational colleges in Shaanxi Province, and in the future, the study can be expanded to the whole country to compare the professional competency of accounting teachers in different provinces. In addition, the long-term impact of the strategies proposed in this study on the improvement of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province can be further deepened in the follow-up.

In conclusion, the development and implementation of targeted strategies for the sustainable development of professional competency are key to enhancing the professional competency of accounting teachers in higher vocational colleges in Shaanxi Province. These strategies should address teachers' weaknesses in theoretical knowledge, work skills, work attitudes, and professional ethics, as well as external challenges such as pressures from new technologies and changes in accounting regulations, while also taking full advantage of strengths and opportunities such as policy support for reforms in vocational education and the push for teacher transformation in the age of digitalization. The proposed strategies create a pathway for the sustainable and sustained development of teachers' professional competencies. The adaptability and feasibility of these strategies were highly evaluated by the experts, suggesting that they have the potential to meet the new development of vocational education and the needs of teaching finance and accounting in the age of digitalization. Future research could further refine these strategies to ensure their adaptability and feasibility in higher education institutions in different provinces. Ultimately, this work will contribute to the realization of the Sustainable Development Goal of "quality education".

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Appendix

Table A1. Results of strategy evaluation

| Sustainable Development Strategies for the Professional Competency of Accounting Teachers | Adaptability | | | Feasibility | | |
|--|--------------|------|---------|-------------|------|---------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| 1. Enhance the theoretical knowledge | 4.18 | 0.12 | High | 4.73 | 0.07 | Highest |
| 2. Improve the work skills | 4.63 | 0.08 | Highest | 4.75 | 0.07 | Highest |
| 3. Promote the work attitude | 4.51 | 0.10 | Highest | 4.72 | 0.09 | Highest |
| 4. Strengthen the professional ethics | 4.69 | 0.08 | Highest | 4.67 | 0.07 | Highest |
| Total | 4.50 | 0.10 | Highest | 4.72 | 0.08 | Highest |

Table A2. Results of strategy evaluation and for improving theoretical knowledge

| Assessment checklist | Adaptability | | | Feasibility | | |
|--|--------------|------|---------|-------------|------|---------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| 1. Education background promotion and certificate examination | 4.56 | 0.15 | Highest | 4.70 | 0.06 | Highest |
| 2. Participate in training courses, learn emerging technologies, and increase interdisciplinary integration capabilities | 4.56 | 0.08 | Highest | 4.70 | 0.11 | Highest |
| 3. Online learning platform learning | 4.28 | 0.13 | High | 4.80 | 0.06 | Highest |
| 4. Carry out academic research | 4.20 | 0.06 | High | 4.68 | 0.07 | Highest |
| 5. Join hands in academic conferences | 4.16 | 0.12 | High | 4.58 | 0.07 | Highest |
| 6. Join the academic community | 4.12 | 0.12 | High | 4.70 | 0.06 | Highest |
| 7. Case study and teaching | 4.02 | 0.17 | High | 4.70 | 0.06 | Highest |
| 8. Carry out school-enterprise cooperation | 4.04 | 0.12 | High | 4.64 | 0.05 | Highest |
| 9. Interschool exchanges and cooperation | 4.00 | 0.09 | High | 4.66 | 0.10 | Highest |
| 10. Establish study groups and organize regular seminars | 4.02 | 0.15 | High | 4.84 | 0.05 | Highest |
| 11. Read the professional literature and keep up to date with the latest academic frontiers | 4.28 | 0.13 | High | 4.86 | 0.05 | Highest |
| 12. Teaching reflection and summary | 4.00 | 0.09 | High | 4.88 | 0.04 | Highest |
| 13. Career planning and development | 4.08 | 0.16 | High | 4.70 | 0.06 | Highest |
| Total | 4.18 | 0.12 | High | 4.73 | 0.07 | Highest |

Table A3. Results of strategy evaluation for strengthening work skills

| Assessment checklist | Adaptability | | | Feasibility | | |
|---|--------------|------|---------|-------------|------|---------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| 1. Study professional courses in depth | 4.82 | 0.07 | Highest | 4.84 | 0.08 | Highest |
| 2. Pay attention to industry trends and improve industry research capabilities | 4.22 | 0.07 | High | 4.82 | 0.07 | Highest |
| 3. Temporary employment training in enterprises | 4.58 | 0.07 | Highest | 4.70 | 0.13 | Highest |
| 4. Participate in accounting training projects and academic seminars | 4.62 | 0.12 | Highest | 4.72 | 0.07 | Highest |
| 5. Promote interdisciplinary cooperation | 4.68 | 0.07 | Highest | 4.74 | 0.08 | Highest |
| 6. Participate in teaching and training | 4.80 | 0.06 | Highest | 4.76 | 0.05 | Highest |
| 7. Participate in accounting training projects and academic seminars | 4.72 | 0.07 | Highest | 4.70 | 0.06 | Highest |
| 8. Innovate teaching methods and improve innovation capabilities based on student needs and industry trends | 4.74 | 0.10 | Highest | 4.64 | 0.05 | Highest |
| 9. Strengthen the information-based teaching ability | 4.82 | 0.07 | Highest | 4.66 | 0.10 | Highest |
| 10. Actively carry out scientific research projects | 4.64 | 0.10 | Highest | 4.82 | 0.04 | Highest |
| 11. Provide social services | 4.26 | 0.05 | High | 4.82 | 0.07 | Highest |
| Total | 4.63 | 0.08 | Highest | 4.75 | 0.07 | Highest |

Table A4. Results of strategy evaluation for strengthening work attitude

| Assessment checklist | Adaptability | | | Feasibility | | |
|---|--------------|------|---------|-------------|------|---------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| 1. Strengthen policy support | 4.04 | 0.05 | High | 4.62 | 0.12 | Highest |
| 2. Strengthen industry guidance | 4.22 | 0.07 | High | 4.70 | 0.13 | Highest |
| 3. Create a social atmosphere and strengthen self-emotional management | 4.18 | 0.07 | High | 4.72 | 0.07 | Highest |
| 4. Strengthen guidance on career development and enhance professional identity | 4.58 | 0.17 | Highest | 4.72 | 0.10 | Highest |
| 5. Learn new technologies, understand students' needs in a timely manner, and stabilize emotions | 4.80 | 0.06 | Highest | 4.86 | 0.05 | Highest |
| 6. Set up a correct attitude and pay attention to teachers' physical and mental health | 4.74 | 0.10 | Highest | 4.80 | 0.09 | Highest |
| 7. Cultivate interests and hobbies to relieve job burnout and teaching pressure | 4.64 | 0.10 | Highest | 4.64 | 0.05 | Highest |
| 8. Build good interpersonal relationships | 4.62 | 0.07 | Highest | 4.62 | 0.04 | Highest |
| 9. Cultivate students' critical thinking, strengthen communication between teachers and students, and innovate teaching methods | 4.32 | 0.16 | High | 4.64 | 0.10 | Highest |
| 10. Participate in industry practice | 4.26 | 0.21 | High | 4.74 | 0.08 | Highest |
| 11. Improve the incentive mechanism and assessment system | 4.66 | 0.10 | Highest | 4.82 | 0.07 | Highest |
| 12. Create a good working environment and reduce work pressure | 4.76 | 0.10 | Highest | 4.74 | 0.08 | Highest |
| 13. Establish a communication and feedback mechanism | 4.72 | 0.07 | Highest | 4.80 | 0.11 | Highest |
| 14. Organize team-building activities | 4.64 | 0.10 | Highest | 4.70 | 0.13 | Highest |
| Total | 4.51 | 0.10 | Highest | 4.72 | 0.09 | Highest |

Table A5. Results of strategy evaluation for enhancing professional ethics

| Assessment checklist | Adaptability | | | Feasibility | | |
|--|--------------|------|---------|-------------|------|---------|
| | \bar{X} | S.D. | Result | \bar{X} | S.D. | Result |
| Strengthen the awareness of integrity and set an example of professional ethics | 4.76 | 0.05 | Highest | 4.66 | 0.08 | Highest |
| 2. Guarantee the principle of fairness | 4.70 | 0.09 | Highest | 4.68 | 0.07 | Highest |
| 3. Cultivate students' sense of social responsibility and carry out relevant training | 4.64 | 0.10 | Highest | 4.70 | 0.09 | Highest |
| 4. Cultivate a rigorous and careful habit | 4.68 | 0.07 | Highest | 4.64 | 0.05 | Highest |
| 5. Guide students to serve the community | 4.66 | 0.08 | Highest | 4.58 | 0.07 | Highest |
| 6. Standardize the use of educational technology and prevent professional ethics risks | 4.72 | 0.07 | Highest | 4.76 | 0.05 | Highest |
| 7. Respect intellectual property rights and do not engage in fraud | 4.66 | 0.10 | Highest | 4.68 | 0.07 | Highest |
| Total | 4.69 | 0.08 | Highest | 4.67 | 0.07 | Highest |

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Competing interests

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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